



# 2023-2024 ANNUAL OPERATING PLAN

Annual Operating Plan of the Ascension Parish School Board for the period July 1, 2023 through June 30, 2024.

Donaldsonville, Louisiana | [www.AscensionSchools.org](http://www.AscensionSchools.org)



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ASCENSION PARISH SCHOOL BOARD

ANNUAL BUDGET AND OPERATING PLAN

JULY 1, 2023 – JUNE 30, 2024

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A band director works with students on music.



# INTRODUCTION





The mission of the Ascension Parish School Board  
is to provide each student  
the high-quality education necessary  
to succeed in an ever-changing world.







# ASCENSION PUBLIC SCHOOLS CORE VALUES

## LEADERSHIP

### *Positively Influencing Each Other*

- By acknowledging leadership as not a position, but a disposition
- By sharing knowledge and expertise that shapes our vision and future
- By understanding various perspectives and leveraging the strengths of others
- By committing to truth, integrity, justice and emotional intelligence

## LEARNING

### *Embracing New Opportunities for Each Other*

- By identifying areas of new learning
- By engaging with others to share knowledge
- By creating opportunities for personal growth and the growth of others
- By accepting change and innovation with flexibility, creativity and determination

## SERVICE

### *Relentless Commitment to Each Other*

- By using individual talents to collectively benefit others
- By recognizing the unique needs of each individual
- By committing to hard work, equity and removing barriers
- By accepting and finding solutions to challenges through integrity, compassion and honesty

## TEAMWORK

### *Believing in Each Other*

- By sharing accountability for organizational tasks, goals and activities
- By assisting others and seeking help from others
- By embracing challenges to achieve common goals with positive attitudes
- By committing to behaviors of respect, tolerance and trust

**ASCENSION PARISH SCHOOL BOARD  
BOARD MEMBERS AND SUPERINTENDENT**



**Taft Kleinpeter**  
*District 5, Seat B – President*



**Dr. Edith Walker**  
*Superintendent*



**Jared Bercegeay**  
*District 6, Seat A - Vice President*



**Robyn Delaney**  
*District 1*



**Scott Duplechein**  
*District 2*



**Julie Blouin**  
*District 3*



**Marty Bourgeois**  
*District 4, Seat A*



**John Murphy**  
*District 4, Seat B*



**John DeFrances**  
*District 5, Seat A*



**Louis Lambert**  
*District 6, Seat B*



**Karen Braud**  
*District 7, Seat A*

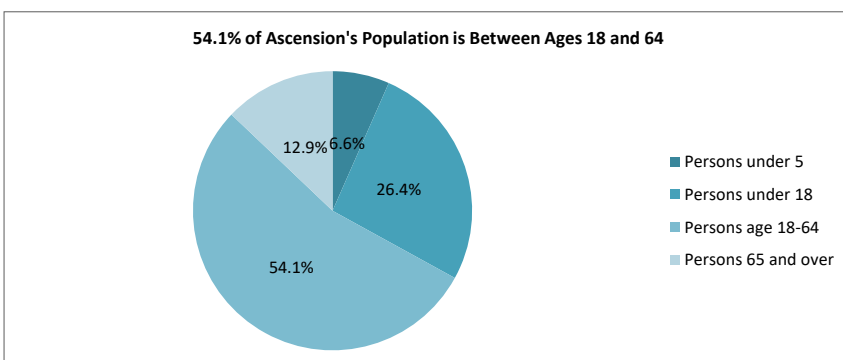
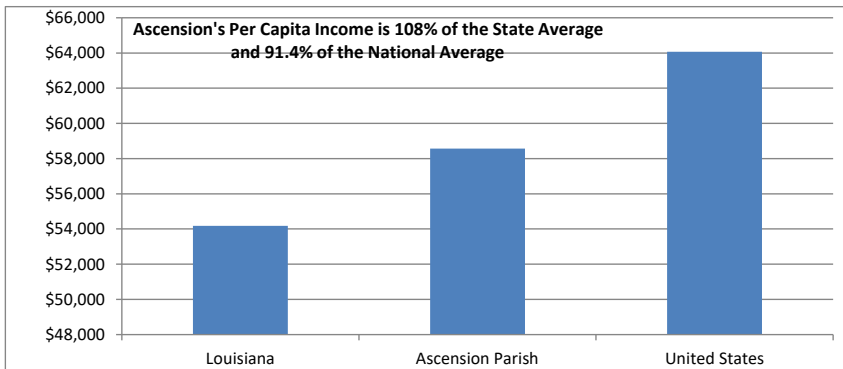
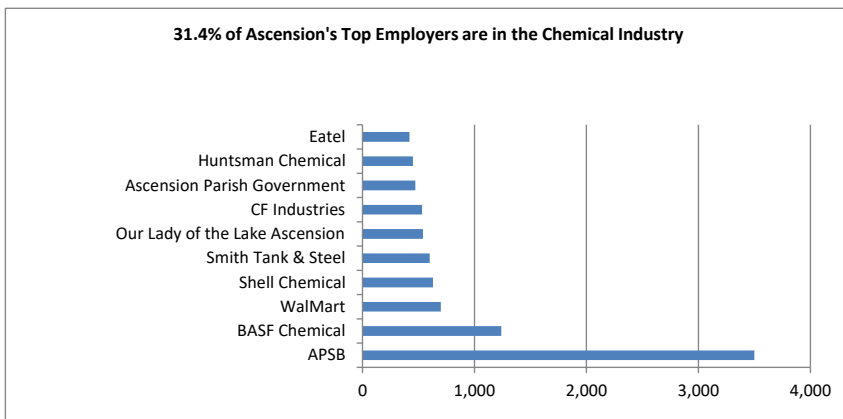
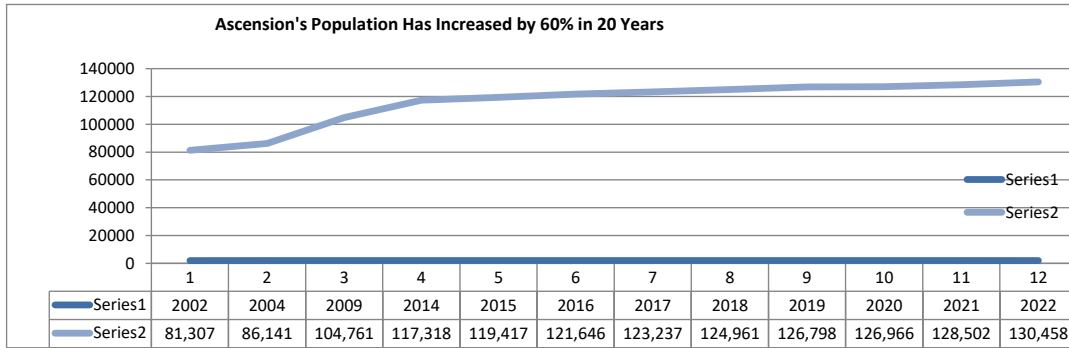


**Jake Lambert**  
*District 7, Seat B*

**All terms expire December 31, 2026. Districts 1 – 3 are single-member districts. The more populated districts 4 – 7 are dual-member districts. Voters in dual-member districts are represented by two elected officials, one from each seat.**

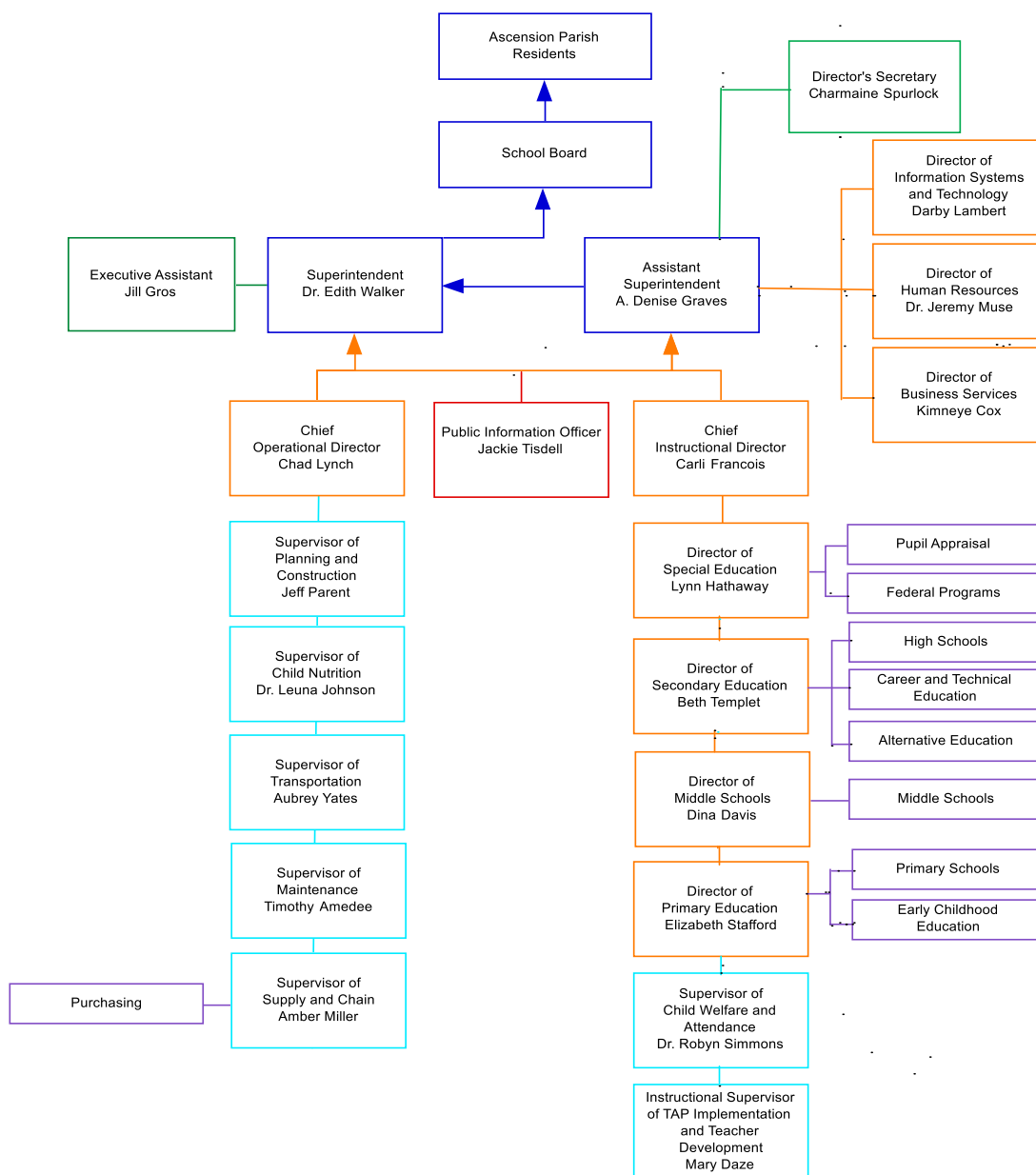
## ASCENSION PARISH QUICK FACTS

Ascension Parish School Board 2023-2024 At A Glance(projected)	
Number of schools	31
Number of students	24,281
Number of employees	3,806
Total 2023-2024 Expenditures	\$292,775,436



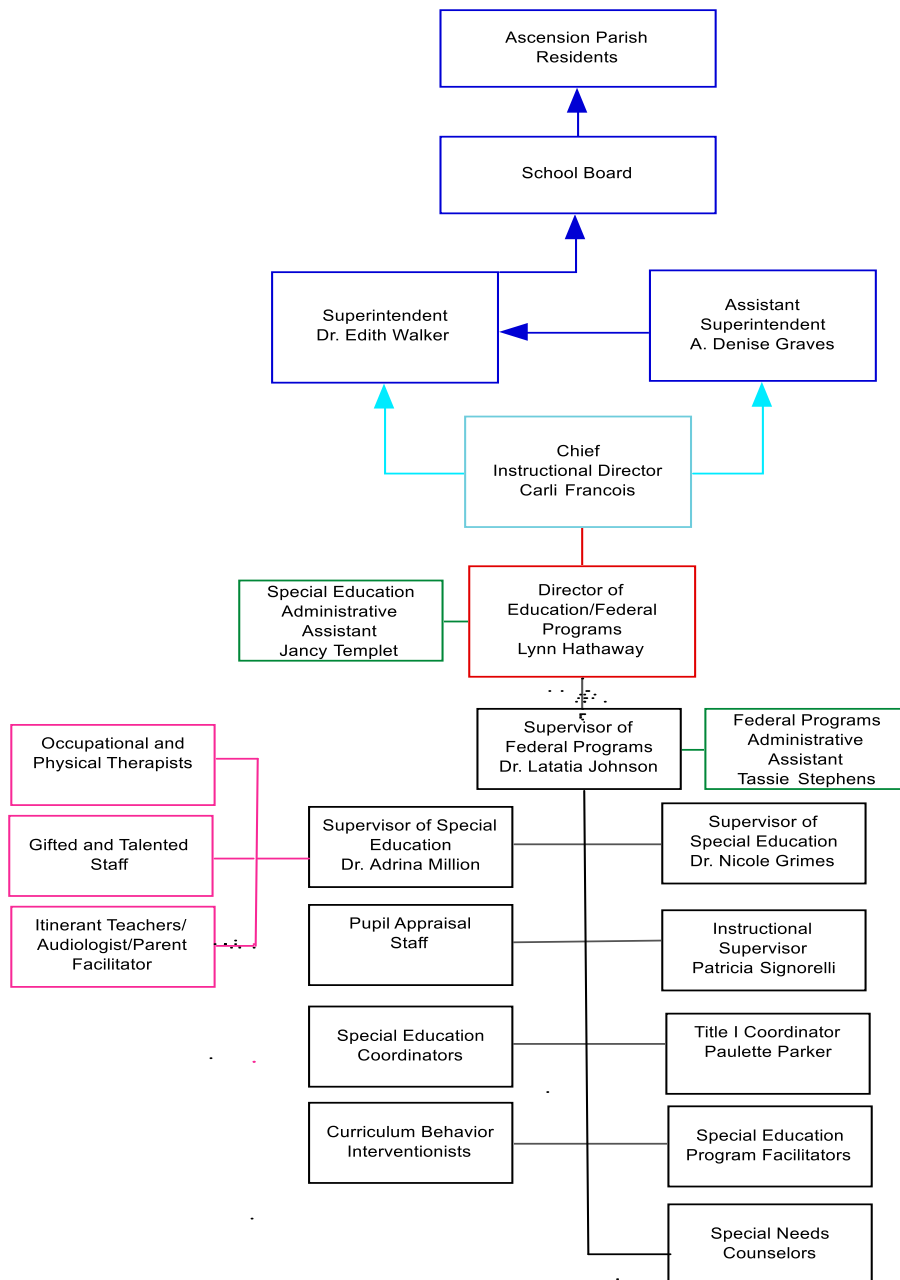


## ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART- OVERVIEW



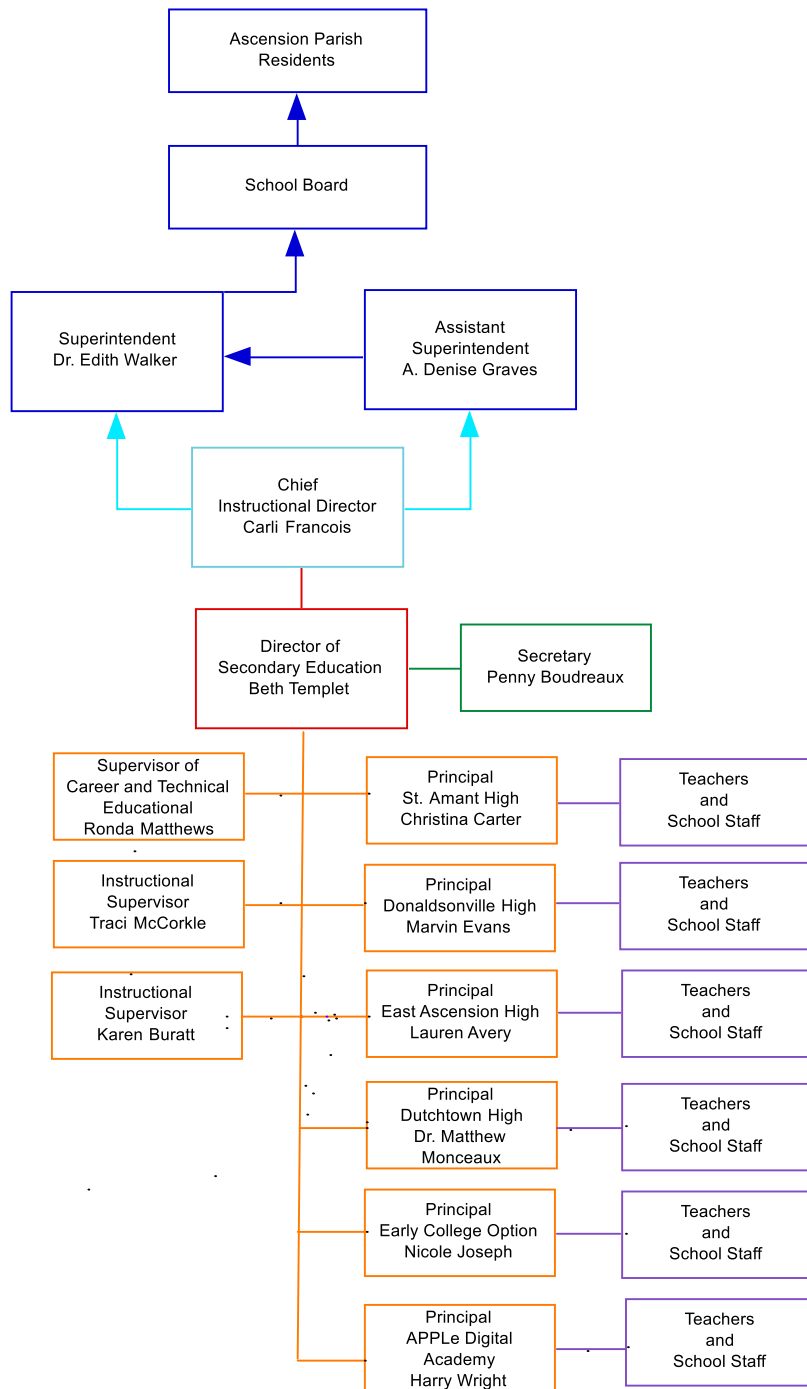
School Board reports to Ascension Parish Residents. Superintendent reports to School Board. Executive Assistant and Assistant Superintendent reports to Superintendent. Chief Operational Director, Chief Instructional Director, and Public Information Officer reports to Superintendent and Assistant Superintendent. Secretary, Director of Information Systems and Technology, Director of Human Resources, and Director of Business Services reports to Assistant Superintendent. Supervisor of Planning and Construction, Supervisor of Child Nutrition, Supervisor of Transportation, Supervisor of Maintenance, and Supervisor of Supply and Chain reports to Chief Operational Director. Purchasing Department reports to Supervisor of Supply and Chain. Director of Special Education, Director of Secondary Education, Director of Middle Schools, Director of Primary Schools, Supervisor of Child Welfare and Attendance, and Instructional Supervisor of TAP Implementation and Teacher Development reports to Chief Instructional Director. Pupil appraisal and Federal programs reports to Director of Special Education. High Schools, Career and Technical Education, and Alternative Education reports to Director of Secondary Education. Middle Schools reports to Director of Middle Schools. Primary Schools and Early Childhood Education reports to Director of Primary Education.

# ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART SPECIAL EDUCATION DEPARTMENT



School Board reports directly to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Chief Instructional Director reports to Superintendent and Assistant Superintendent. Director of Special Education/Federal Programs reports to Chief Instructional Director. Special Education Administrative Assistant reports to Director of Special Education/Federal Programs. Federal Programs Administrative Assistant reports to Supervisor of Federal Programs. Supervisor of Federal Programs, Supervisor of Special Education, Pupil Appraisal Staff, Title I Coordinator, Special Education Coordinators, Special Education Program Facilitators, Curriculum Behavior Interventionists, and Special Needs Counselors reports to Director of Special Education/Federal Programs. Occupational and Physical Therapists, Gifted and Talented Staff, and Itinerant Teachers/Audiologist/Parent Facilitator reports to Supervisor of Special Education.

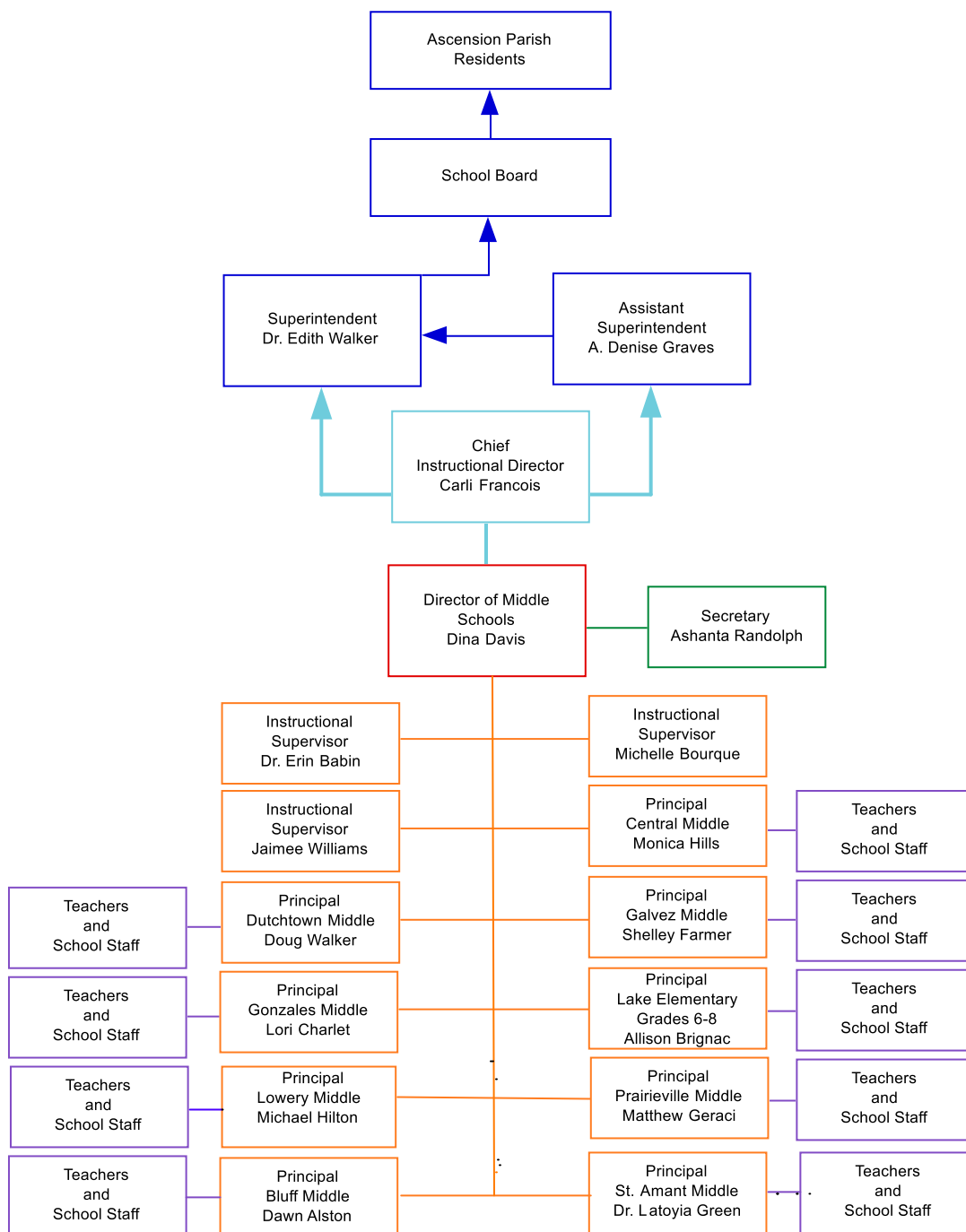
# ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART SECONDARY EDUCATION DEPARTMENT



School Board reports directly to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Chief Instructional Director reports to Superintendent and Assistant Superintendent. Director of Secondary Education reports to Chief Instructional Director. Secretary, Instructional Supervisors (2), Supervisor of Career and Technical Educational, and Principals (6) reports to Director of Secondary Education. Teachers and School Staff reports to Principals

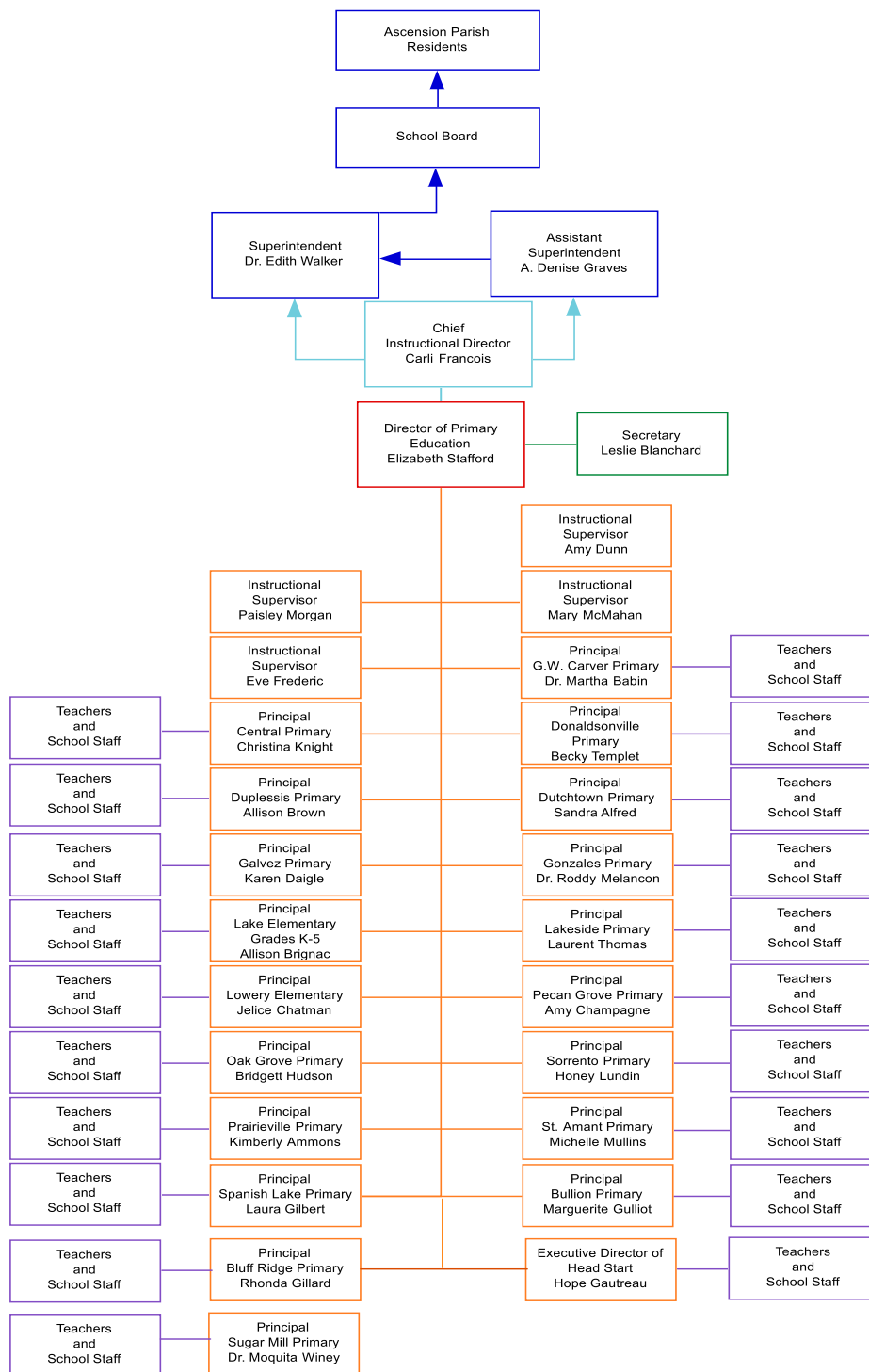


# ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART MIDDLE SCHOOLS DEPARTMENT



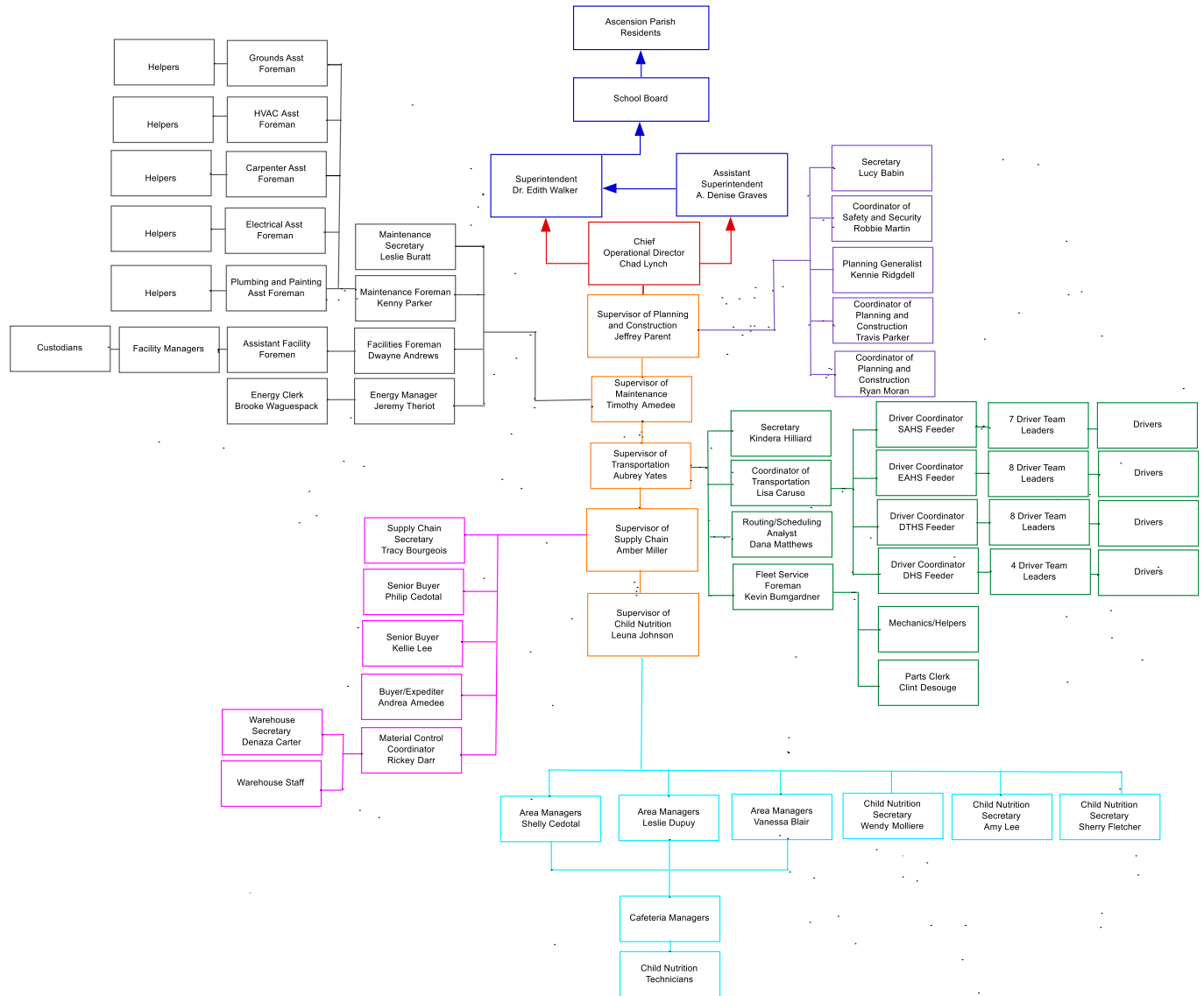
School Board reports directly to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Chief Instructional Director reports to Superintendent and Assistant Superintendent. Director of Middle Schools reports to Chief Instructional Director. Secretary, Instructional Supervisors (3), and Principals (9) reports to Director of Middle Schools. Teachers and School Staff reports to Principals.

# ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART PRIMARY EDUCATION DEPARTMENT



School Board reports directly to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Chief Instructional Director reports to Superintendent and Assistant Superintendent. Director of Primary Education reports to Chief Instructional Director. Secretary, Instructional Supervisors (4), and Principals (19) reports to Director of Middle Schools. Teachers and School Staff reports to Principals.

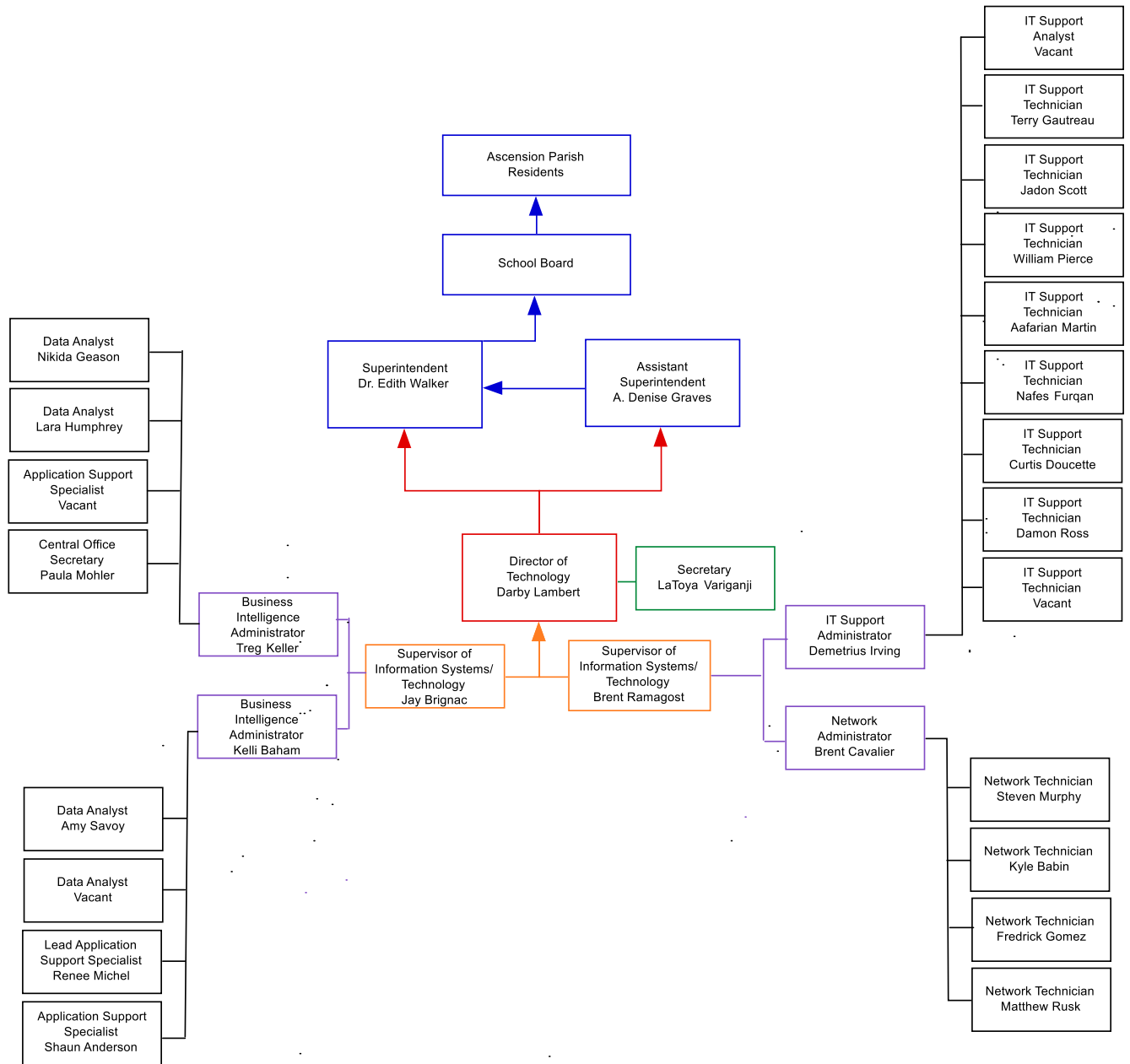
# ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART OPERATIONS GROUP



School Board reports to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Chief Operational Director reports to Superintendent and Assistant Superintendent. Supervisor of Planning and Construction, Supervisor of Child Nutrition, Supervisor of Transportation, Supervisor of Maintenance, and Supervisor of Supply and Chain reports to Chief Operational Director. Secretary, Planning Generalist, Coordinators of Planning and Construction (2), and Coordinator of Safety and Security reports to Supervisor of Planning and Construction. Secretary, Coordinator of Transportation, Routing/Scheduling Analyst, and Fleet Service Foreman reports to Supervisor of Transportation. Driver Coordinators (4) reports to Coordinator of Transportation. Driver team Leaders reports to Driver Coordinators. Drivers report to Driver Team Leaders. Mechanics/Helpers and Parts Clerk report to Fleet Service Foreman. Secretary, Facilities Foreman, Energy Manager, and Maintenance Foreman reports to Supervisor of Maintenance. Carpenter Foreman, Electrical Foreman, HVAC Foreman, Painting, Plumbing, Miscellaneous Foreman, and Grounds Foreman reports to Maintenance Foreman. Crews reports to Carpenter Foreman, Electrical Foreman, HVAC Foreman, Painting, Plumbing, Miscellaneous Foreman, and Grounds Foreman. Facility Assistant Foreman reports to Facilities Foreman. Facility Managers reports to Facility Assistant Foreman. Custodians reports to Facility Managers. Child Nutrition Secretaries and Area Managers reports to Supervisor of Child Nutrition. Cafeteria Managers reports to Area Managers. Technicians reports to Cafeteria Managers. Supply Chain Secretary, Buyers, and Material Control Coordinator reports to Supervisor of Supply Chain. Warehouse Secretary and Warehouse Staff reports to Material Control Coordinator.

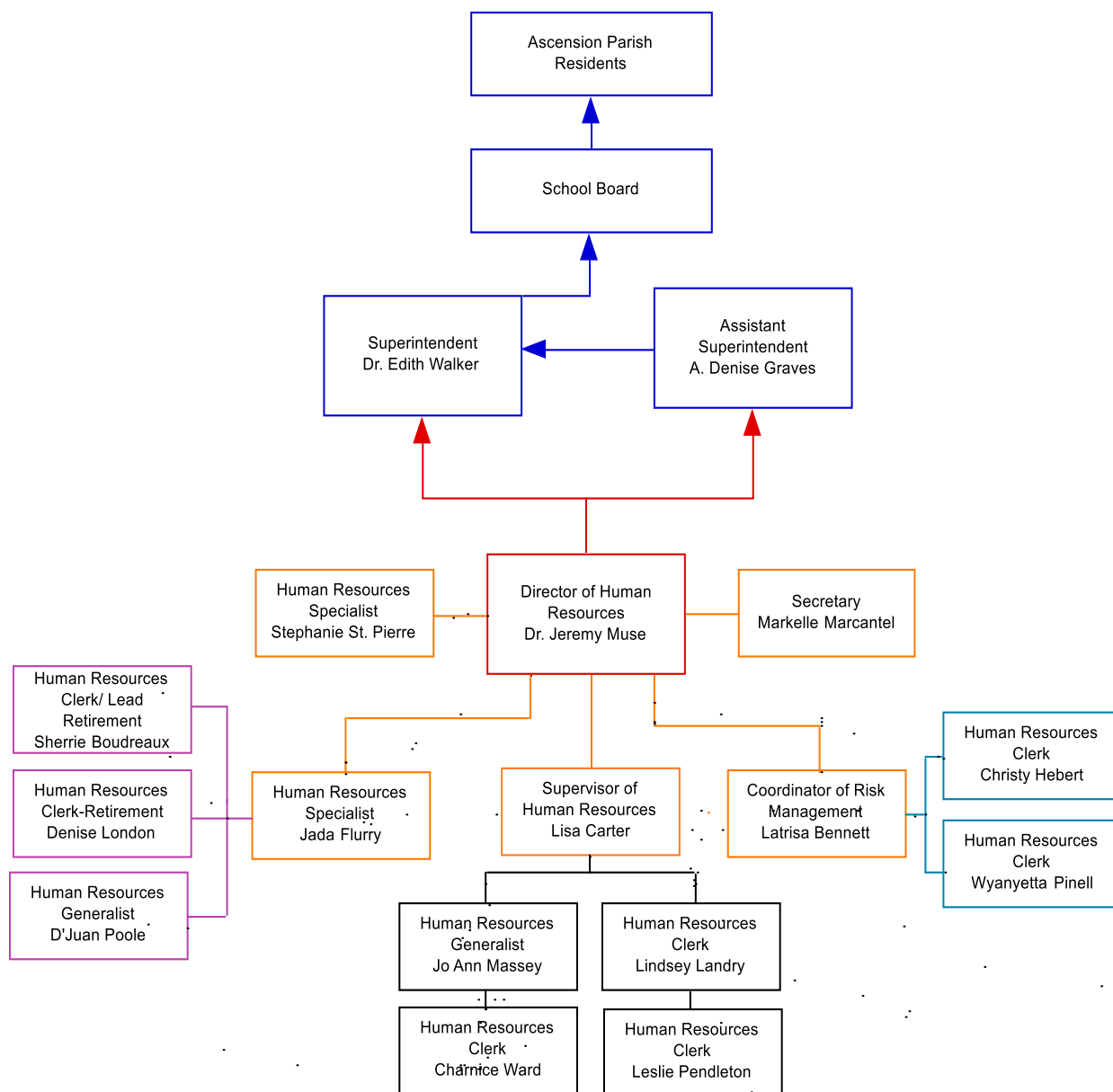


# ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART TECHNOLOGY DEPARTMENT



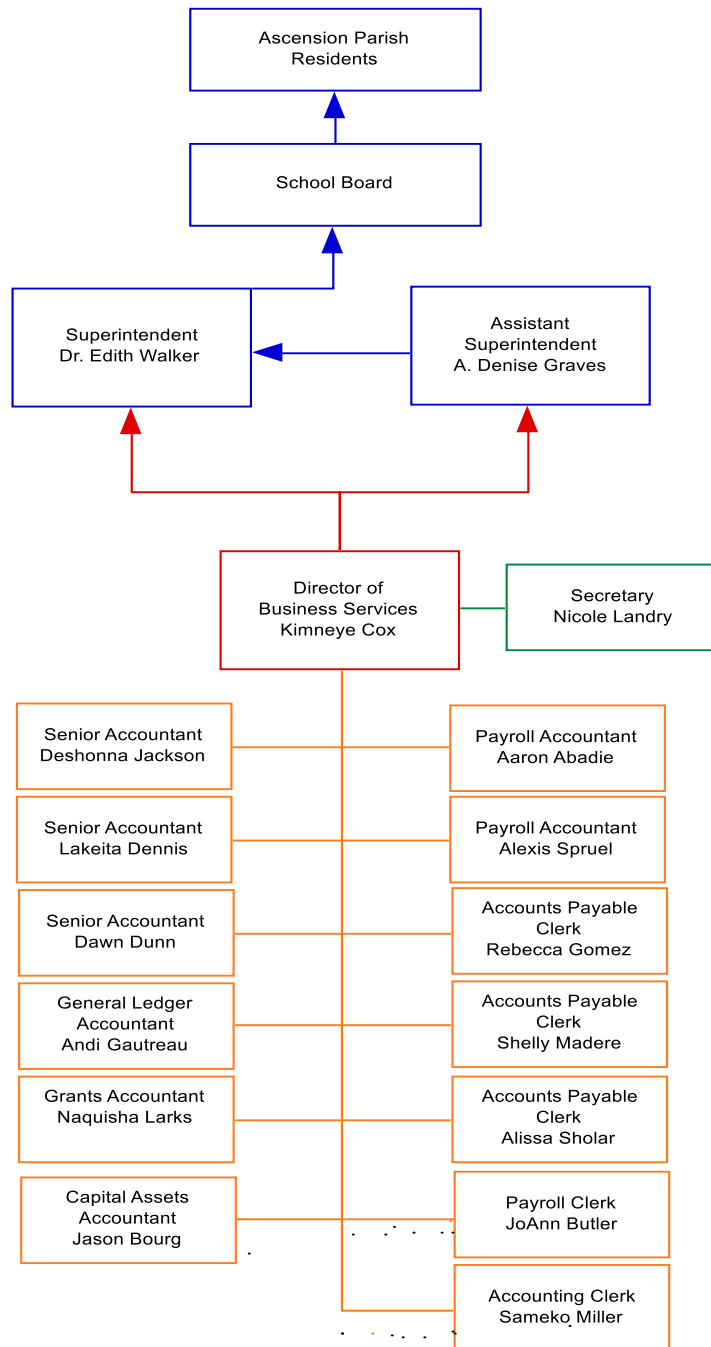
School Board reports to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Director of Information Systems and Technology reports to Assistant Superintendent. Secretary and Supervisors of Information Systems/Technology (2) reports to Director of Technology. Business Intelligence Administrators (2), IT Support Administrator and Network Administrator reports to Supervisors of Information Systems/Technology. Secretary, Data Analysts (4) and Application Support Specialists (3) reports to Business Intelligence Administrators. Network Technicians (4) reports to Network Administrator. IT Support Technicians (9) reports to IT Support Administrator.

# ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART HUMAN RESOURCES DEPARTMENT



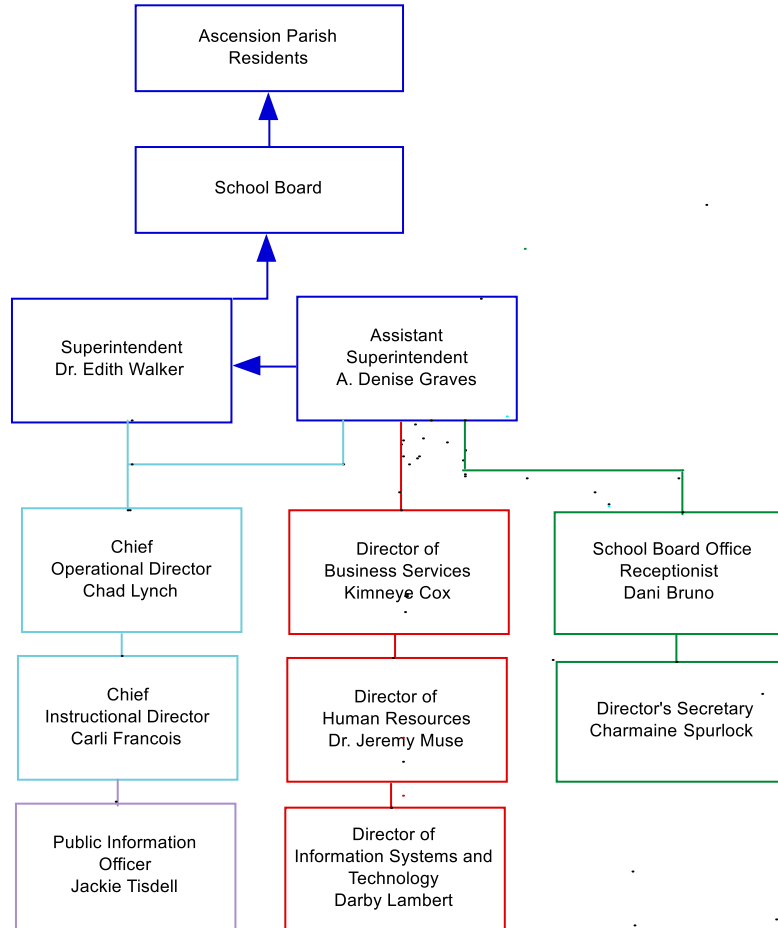
School Board reports to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Director of Human Resources reports to Assistant Superintendent. Secretary and Supervisor of Human Resources reports to Director of Human Resources. Human Resources Specialist, Coordinator of Risk Management, Human Resources Clerk (3) and Human Resources Generalist reports to Supervisor of Human Resources. Human Resources Generalist and Human Resources Clerk-Retirement (2) reports to Human Resources Specialist. Human Resources Clerks (2) reports to Coordinator of Risk Management.

# ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART BUSINESS SERVICES DEPARTMENT



School Board reports to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Director of Business Services reports to Assistant Superintendent. Secretary, Senior Accountants (3), Payroll Accountants (2), Grants Accountant, General Ledger Accountant, Accounts Payable Clerks (3), Payroll Clerk, Capital Assets Accountant, and Accounting Clerk reports to Director of Business Services.

# ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART ASSISTANT SUPERINTENDENT DEPARTMENTS



School Board reports to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Chief Instructional Director, Chief Operational Director, and Public Information Officer reports to Superintendent and Assistant Superintendent. Secretary, School Board Office Receptionist, Director of Business Services, Director of Human Resources, and Director of Information Systems and Technology reports to Assistant Superintendent.





# FINANCIAL STRUCTURE, POLICY & PROCESS



## FINANCIAL STRUCTURE, POLICY AND PROCESS

### FUND STRUCTURE

The Ascension Parish School Board annually adopts a budget for the general fund (the primary operating fund) and all special revenue funds (used to account for grant revenues from federal sources). Other governmental funds include four debt service funds and three capital projects funds for which annual budgets are not adopted by the School Board. Health care for employees is accounted for in an internal service fund, a type of proprietary fund, for which the School Board does not adopt a budget. All funds of the Ascension Parish School Board are included in both this budget document and the Comprehensive Annual Financial Report. The chart below shows the fund structure of the Ascension Parish School Board and the number of each type of fund:

Ascension Parish School Board  
Fund Structure

Governmental Funds		
1 - An annual budget is appropriated by the School Board 2 - Major fund		

Debt service funds are used to accumulate financial resources to pay principal and interest on outstanding bonds. Major construction projects such as renovations and new construction, regardless of the funding source, are accounted for in capital projects funds since they often encompass more than one fiscal year. Educational and pupil support activities are accounted for in special revenue funds to the extent funded by federal grants, or otherwise in the general fund. Activities of all other departments are accounted for in the general fund. While the School Board does not formally adopt annual budgets for debt service or capital projects funds, those budgets are presented in the Capital, Debt, and Strategic Planning section to provide complete financial information on all funds of the Ascension Parish School Board. The Health Care Fund budget is presented on the last page of the Budget section.

## FINANCIAL STRUCTURE, POLICY AND PROCESS

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The following table shows the relationship between funds and departments:

### USE OF FUNDS BY DEPARTMENT

DEPARTMENT	FUND TYPE				
INSTRUCTIONAL					
Special Education	√	√			
Secondary Education	√	√			
Middle Schools	√	√			
Primary Education	√	√			
NON-INSTRUCTIONAL					
Planning and Construction	√	√		√	
Technology	√	√		√	
Human Resources	√				√
Business Services	√	√	√	√	√

The total appropriated budget for 2023-2024 is \$353 million in revenues and other financing sources, and \$349 million in expenditures and other financing uses. Total expenditures and other financing use for all governmental funds, including debt service funds and capital projects funds, for which budgets are not appropriated, is \$385 million. Adding the \$48 million in expenditures of the internal service fund provides a grand total of \$433 million in projected expenditures and other financing uses for the 2023-2024 fiscal year. The Fund Balance Schedule in the Budget section summarizes increases and decreases to fund balance for all categories of funds.

For purposes of budgeting, a **major fund** is defined as any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget (\$347 million). The general fund and 2020 Bond Construction fund, both governmental fund types, and Health Care internal service fund (for which a budget is presented but not appropriated) are the three major funds of the Ascension Parish School Board for budgeting purposes. The Comprehensive Annual Financial Report includes financial information on all funds of the Ascension Parish School Board and is posted in the Business Services department section of the web site, [www.ascensionschools.org](http://www.ascensionschools.org).

A **fund** is an accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations. Fund balance is the difference between assets and liabilities. A complete Glossary of Terms is included in the last section of this document.

## FINANCIAL STRUCTURE, POLICY AND PROCESS

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### ASSUMPTIONS AND BUDGETARY BASIS

Most of the 2023-2024 budget calculations are **based on actual historical data** since July 2010 using trend analysis, except where noted, and current knowledge of operations. The budgets for all funds except the internal service fund are prepared using the **modified accrual accounting basis**, the same accounting basis used to report fund financial statements in the Comprehensive Annual Financial Report. The modified accrual accounting basis recognizes revenues when they are earned and expenditures when they are due. The budget for the internal service fund is prepared using the full accrual basis of accounting, the basis of accounting used in that fund's audited financial statements, which also recognizes revenues when they are earned but recognizes expenses when they are incurred. A **balanced budget** is defined in the Louisiana Local Government Budget Act (LSA-RS 39:1301-1315) and by the Ascension Parish School Board as expenditures equal to or less than revenues plus available fund balance. Unspent encumbered appropriations lapse at the end of each fiscal year.

### OVERVIEW OF THE BUDGET PROCESS

In April 2017 the Ascension Parish School Board developed a comprehensive five-year strategic plan, which includes implementing the Government Finance Officers Association's (GFOA) Best Practices in School Budgeting (Best Practices). In August 2017 the Ascension Parish School Board joined the third Alliance for Excellence in School Budgeting, an early adopter group of nearly 100 school districts formed by GFOA to aid in implementing the new Best Practices.

The instructional priorities were identified, and goals were developed and honed to bridge the gap between the current state and achieving those goals. A more thorough process of selecting curriculum and approving other instructional expenditures, including calculating an academic return on investment, was initiated in 2017-2018. Between February and March, the superintendents met with principals at each of the 32 schools and three programs to determine their staff needs for the upcoming school year.

From February through April, tentative budgets were presented to the Maintenance, Transportation, and Child Nutrition committees, and the Head Start Policy Council.

From March through July the accounting team combined the budgets from each department and committee to create the overall district-wide budget, communicating with the Superintendent to make sure adequate resources were allocated to achieve the overall objective of raising student achievement. On July 25, 2023 the Superintendent and Director of Business Services presented a proposed budget to the Budget committee then the entire School Board at their regular meeting.



## FINANCIAL STRUCTURE, POLICY AND PROCESS

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Ascension Parish School Board members take their oath of office in January 2023.

Formal public participation in the budget process began on July 26, 2023 when the School Board made the proposed budget available for public inspection at the Ascension Parish School Board Office and on the web site. In compliance with the Local Government Budget Act, on July 27, 2023 a notice was published in the *Gonzales Weekly Citizen*, the official journal of the Ascension Parish School Board, stating that the budget was available for public inspection and informing the public of the date of the public hearing to adopt the budget. Public participation continued through the public hearing and adoption of the budget on August 22, 2023.

The Business Services department monitors revenues and expenditures throughout the fiscal year and reports results to the School Board monthly. The level of budgetary control is total revenues or total expenditures at the fund level. The process to amend the budget begins with identifying and explaining the specific amounts to be amended. The amended budget is presented to the School Board before the close of the fiscal year and is available for public inspection at least 15 days before a public hearing is held and the amended budget is adopted by the School Board. Timely notice of the public hearing and meeting date of final adoption are published in the School Board's official journal.



## TIME LINE OF THE BUDGET PROCESS

<u>Date</u>	<u>Activity</u>	<u>Key Personnel</u>
2014-2017	Earned the Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA)	Ascension Parish School Board
2017	GFOA started Award for Best Practices in School Budgeting program for all school districts	Government Finance Officers Association
April 2017	District developed 5-year plan	David Alexander, Superintendent Ascension Parish School Board
August 2017	Ascension joined 3rd Alliance for Excellence in School Budgeting	Ascension Parish School Board Dr. Melissa Langlois, Instructional Supervisor Diane B. Allison, CPA, Former Director of Business Services
Ongoing since 8/2017	Plan and prepare Set instructional priorities	Dr. Melissa Langlois, Instructional Supervisor Instructional Directors David Alexander, Superintendent
January-March 2023	Analyze and identify trends Research changes in revenue sources	Kimneye S. Cox, MBA, Director of Business Services David Alexander, Superintendent Dawn Dunn, Senior Accountant Lakeita Dennis, Senior Accountant Deshonna Jackson, Senior Accountant
February-March 2023	Superintendents and Chief Instructional Director meets with principals and directors to determine staffing needs	David Alexander, Superintendent A. Denise Graves, Assistant Superintendent Edith Walker, Chief Instructional Director Instructional Directors Principals
February 27, 2023	School Board committee members approve certain budgets	Head Start Policy Council
March 28, 2023	School Board committee members approve certain budgets	Leuna Johnson, Supervisor of Child Nutrition Child Nutrition Committee
April 18, 2023	School Board committee members approve certain budgets	Chad Lynch, Chief Operational Director Aubrey Yates, Supervisor of Transportation Transportation Committee
April 25, 2023	School Board committee members approve certain budgets	Chad Lynch, Chief Operational Director Timothy Amedee, Supervisor of Maintenance Maintenance Committee
Ongoing	Review long range financial goals	David Alexander, Superintendent Directors Strategic Planning Committee
March-June 2023	Prepare entity-wide budget and document	Kimneye S. Cox, MBA, Director of Business Services Lakeita Dennis, Senior Accountant Dawn Dunn, Senior Accountant Deshonna Jackson, Senior Accountant Naquisha Larks, Grants Accountant Business Services department staff
July 25, 2023	Present budget to Budget Committee and School Board for review	Kimneye S. Cox, MBA, Director of Business Services David Alexander, Superintendent School Board Members
July 26, 2023	Operating Plan available for public	Danielle Evans, Digital Media Coordinator
July 27, 2023	Notice of public hearing printed in the Gonzales <i>Weekly Citizen</i>	Kimneye S. Cox, MBA, Director of Business Services
August 22, 2023	Public hearing: present budget, encourage public participation, and consider budget resolution	Taft Kleinpeter, Board President School Board Members
August 23, 2023	Post adopted budget on apsb.org web site and distribute to regulating agencies	Danielle Evans, Digital Media Coordinator Kimneye S. Cox, MBA, Director of Business Services
June 30, 2023	2022-2023 fiscal year ends	
July 1, 2023	2023-2024 fiscal year begins	
September 30, 2023	Submit budget to Louisiana Department of Education	Kimneye S. Cox, MBA, Director of Business Services

## Prairieville Teacher Elise Frederic Receives \$25,000 Milken Educator Award for Strides in Student Literacy



**Santa Monica, Calif., —** At Lakeside Primary School in Prairieville, Louisiana, [Elise Frederic's](#) first graders dive into a visual world of literacy from the moment they enter her classroom. Her young students are entertained by creative activities like transferring sounds to writing in sand or gel, all while mastering phonics and classroom reading criteria. Today, Frederic received a [Milken Educator Award](#) for her innovative teaching, which has caught on schoolwide, at a surprise assembly surrounded by cheering colleagues and students, along with state and local officials and media.

Milken Educator Awards Founder Lowell Milken, joined by Louisiana Superintendent of Education Dr. Cade Brumley, presented Frederic with the surprise recognition. Frederic is among up to 40 elementary educators across the country to be awarded by the [Milken Family Foundation](#) this school year. She will receive an unrestricted \$25,000 cash prize and join a network of more than 2,900 Milken Educator Award recipients and other leaders dedicated to strengthening K-12 education.

"Virtually all people can name at least one teacher who has had an extraordinary impact on their lives. Elise Frederic is that kind of foundational teacher whose care and compassion have helped shape young learners into future leaders," said Lowell Milken. "Equally impressive, Elise is an exceptional instructional role model for her peers in the school, district and broader community."

Hailed as the "Oscars of Teaching," Milken Educator Awards inspire and uplift with the unique stories of educators making a profound difference for students, colleagues and communities. The specific states and schools on this year's winners' list remain a closely guarded secret until each Award is announced. Recipients are heralded while early to mid-career for what they have achieved — and for the promise of what they will accomplish given the resources and opportunities inherent in the Award.

"Elise Frederic is an educator who stays ahead of the curve in constantly discovering new methods to improve student outcomes," said Dr. Brumley. "By also serving as a guide for fellow teachers, every child at Lakeside Primary benefits from her dedication to her craft."

Since 1987, more than \$140 million in funding, including more than \$73 million in individual Awards, has been devoted to the overall Milken Awards initiative, which includes powerful professional development opportunities throughout recipients' careers.

### **More About Elise Frederic**

**Advances in Literacy:** Young learners in Louisiana's Ascension Public Schools make great strides in literacy thanks in part to Elise Frederic. A first grade teacher at Lakeside Primary School in Prairieville, Frederic is a resident expert in helping to meld phonics with comprehension. Her students use mirrors to visualize new phonetic skills and write words in sand or gel as they transfer new learned sounds to writing. Literacy is visible in Frederic's room, which includes a "sound wall" that links new sounds and mouth movements, and floor tiles covered with pictures representing reading criteria. Frederic helps each child set daily goals and pairs students strategically to address their specific needs. Her laser focus on literacy delivers in spades — in 2021-22, more than 90% of her students reached mastery on district benchmark assessments in ELA, and 70% achieved mastery in math. Colleagues have adopted many of Frederic's literacy strategies, seeing significant growth across Lakeside's early grades as a result.

**School and District Leadership:** Frederic constantly researches innovative instructional strategies, introducing concepts like The Writing Revolution to Ascension's master teachers for field testing. She has served as a TAP mentor teacher through Ascension Parish's partnership with the National Institute for Excellence in Teaching, leads her grade-level professional learning community, contributed to district math and ELA committees and attended the Ascension Leadership Academy. Frederic is a teacher leader advisor for the Louisiana Department of Education, helming its K-2 instructional materials review team, and welcomes student teachers into her classroom. She is a resource for literacy instructional strategies in her building and district, but also beyond: Frederic created a Facebook group for Louisiana educators to discuss the science of reading, connecting hundreds of teachers who share resources and professional development opportunities. Supporting the Whole Child: When the pandemic closed school buildings in March 2020, Frederic created an informative video series for parents to share strategies for building fine motor skills, conducting read-alouds and helping children with phonological awareness and phonics. As classrooms reopened, Frederic focused on student well-being, holding morning meetings where students made commitments for the day and checked in on their emotions. Students had personal "calming corners" under each desk where they could regroup, and visual schedules and classroom jobs helped the young learners feel valued and part of Frederic's classroom family. When illness or quarantine kept students home, Frederic went to great lengths to keep them connected to their peers and class routines, making each return to school an event to be celebrated.

**Education:** Frederic earned a bachelor's in elementary education (2007) and a master's in educational leadership (2016) from Southeastern Louisiana University, as well as a master's in education with reading specialist certification in 2010 from Louisiana State University.

### **More About the Milken Educator Awards:** *"The future belongs to the educated."*

Along with the financial prize, recipients join the national Milken Educator Network, a group of more than 2,900 top teachers, principals and specialists. The network serves as a rich resource for fellow educators, legislators, school boards and others dedicated to excellence in education.

- The honorees will also attend an all-expenses-paid Milken Educator Awards Forum in Los Angeles this April, where they will network with their new colleagues as well as veteran Milken Educators and other education leaders about how to increase their impact on K-12 education.
- In addition, they will learn about how to become involved in the Milken Friends Forever (MFF) mentoring program, in which new Milken Educators receive personalized coaching and support from a Milken Educator veteran on ways to elevate their instructional practice and take an active role in educational leadership, policy and practice.
- Veteran Milken Educators demonstrate a wide range of leadership roles at state, national and international levels.
- "We find you. You don't find us!" Unlike most teacher recognition programs, the Milken Educator Awards initiative has no formal nomination or application process. Candidates are sourced through a confidential selection process and then reviewed by blue ribbon panels in each state. The most exceptional candidates are recommended for the Award, with final selection made by the Milken Family Foundation.
- The \$25,000 cash Award is unrestricted. Recipients have used the money in diverse ways. For instance, some have spent the funds on their children's or their own continuing education, financing dream field trips, establishing scholarships, and even adopting children.

For more information, visit [MilkenEducatorAwards.org](https://MilkenEducatorAwards.org) or call the Milken Family Foundation at (310) 570-4772.

### **About the Milken Educator Awards**

The first Milken Educator Awards were presented by the Milken Family Foundation in 1987. Created by Lowell Milken, the Awards provide public recognition and individual financial rewards of \$25,000 to elementary and secondary school teachers, principals and specialists from around the country who are furthering excellence in education. Recipients are heralded in early to mid-career for what they have achieved and for the promise of what they will accomplish. The Milken Family Foundation celebrates more than 40 years of elevating education in America and around the world. Learn more at [MFF.org](https://MFF.org)

## FINANCIAL STRUCTURE, POLICY AND PROCESS

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### FISCAL GUIDELINES AND FINANCIAL POLICIES

In addition to sixteen fiscal compliance policies, the Ascension Parish School Board has adopted the following nine major financial policies:

- A. Annual Operating Budget,
- B. Internal Control,
- C. Purchasing,
- D. General Fund Reserve,
- E. Long-term Financial Planning,
- F. Accounting and Financial Reporting,
- G. Investment,
- H. Debt Management, and
- I. Post-issuance Tax Compliance.

#### A. The **Annual Operating Budget** policy

- 1. Lists the funds for which budgets are annually presented (all) and appropriated (general fund and special revenue funds);
- 2. States the length of the budget period (1 year), legal level of budgetary control (fund level), and definition of a balanced budget (expenditures cannot exceed revenues plus fund balance);
- 3. Prescribes the budget form and minimum information which should be provided;
- 4. Describes the budget process; and
- 5. Outlines monitoring and budget amendment guidelines.

The Annual Operating Budget policy states that funding shall be prioritized for programs and providers that have a demonstrated track record of success in achieving the School Board's desired learning outcomes for students, and those programs proven to produce larger gains in student learning relative to their cost. Sufficient resources shall be provided for (1) a "Response to Intervention" model to help struggling students; (2) Tier 1 core instruction; (3) ongoing, comprehensive and systematic professional development; and (4) school-based instructional coaches, Master teachers, and Mentor teachers who work with collaborative teacher work teams (professional learning communities) using student data to improve instructional practice. All available monies shall be considered (from local, state and federal sources) to make the most impact with available dollars.



## FINANCIAL STRUCTURE, POLICY AND PROCESS

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B. The **Internal Control** policy establishes the following areas of responsibility:

- The School Board is responsible for setting district-wide expectations for internal control;
- The Superintendent is responsible for establishing and maintaining a system of internal controls that satisfies the School Board's objectives in six major categories;
- Individuals with delegated authority are responsible for establishing, maintaining, and supporting the system of internal control within their areas of responsibility and for creating the appropriate control environment;
- The Director of Business Services is responsible for internal control over financial reporting and compliance with applicable laws and regulations; and
- The Director of Human Resources is responsible for internal controls over employee recruitment, hiring, separation, job classification, and salary administration.

The policy explains the general internal control principles of separation of incompatible duties, authorization and approval, custodial and security arrangements, and timely and accurate review and reconciliation. The Internal Control policy also explains information and communication and internal control system limitations.

C. The **Purchasing** policy states that requests for equipment, supplies, or services meeting minimum dollar requirements must be approved by the appropriate person depending on the line item cost:

- Principals and Supervisors approve purchases up to \$1,000;
- Directors approve purchases between \$1,001 and \$50,000;
- Chief Directors approve purchases between \$50,001 and \$250,000;
- The Assistant Superintendent approves purchases between \$250,001 and \$500,000;
- The Superintendent approves all purchases over \$500,001.

Once the request is approved, the Purchasing department prepares a purchase order and procures the goods or services using the appropriate method (written quotes, competitive bids, or sealed bids) depending on the funding source.

Budget allocations for specific purposes constitute Board approval except in such cases as state law may require. All purchasing will fully comply with the Public Bid Law (LSA-RS 38:2211 ff) and federal requirements (2 CFR 200). When a conflict arises, the procurement will be made in accordance with the most restrictive requirement. Exceptions to the bidding process are services (professional or otherwise), pure leases, and insurance.

The Purchasing policy discusses sole source providers and use of state contracts, as well as the use of competitive online solicitations.

## FINANCIAL STRUCTURE, POLICY AND PROCESS

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D. The purposes of the **General Fund Reserve** policy are to

1. Plan for contingencies, such as natural disasters, unpredicted one-time large expenditures, revenue shortfalls, or other events or service needs that were unanticipated during budget development;
2. Provide stability and flexibility to respond to unexpected adversity or opportunities;
3. Maintain good standing with bond rating agencies;
4. Avoid interest expense by building reserves and then using them for intended purposes or to cover short-term cash shortfalls;
5. Generate investment income by investing reserves; and
6. Ensure cash is available to sustain services when revenues are unavailable.

The Ascension Parish School Board shall maintain the following general fund minimum fund balance levels:

1. \$15 million plus 16% of the current year budgeted operating expenditures plus other financing uses.
2. Any amount remaining after deducting non-spendable, restricted, or committed amounts and reserve minimum amount as calculated above is to be assigned for major construction projects.

The General Fund Reserve policy also addresses funding and replenishing target amounts, conditions for the use of reserves, and authority over reserves.

E. The purpose of the **Long-term Financial Planning** policy is to maintain long-term fiscal solvency and to align financial capacity with long-term service objectives. The long-term financial plan includes (at a minimum)

- Forecasting operating expenditures and revenues in the general fund for at least the next five years;
- Student enrollment and demographic changes;
- An analysis of local, state and national economies and their effects on revenues and expenditures;
- Revenue trends for major revenue sources;
- Operating expenditure trends, including operating costs of capital improvements;
- Transfers out to other funds; and
- Identification of potential challenges to fiscal stability.

## FINANCIAL STRUCTURE, POLICY AND PROCESS

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F. The **Accounting and Financial Reporting** policy states that the basis of accounting and measurement focus of all funds of the Ascension Parish School Board will follow generally accepted accounting principles. The Ascension Parish School Board will reduce restricted funds before unrestricted funds, and committed, then assigned, then unassigned funds. The policy requires that the School Board be provided with a general fund balance sheet and income statement at least nine of twelve months; balance sheet and income statement for each special revenue fund at least two of twelve months; and a report on compliance audits of school activity funds and list of bank accounts and signers at least one of twelve months.

The Accounting and Financial Reporting policy states that external financial statements shall be prepared in accordance with generally accepted accounting principles, shall be audited in accordance with auditing standards generally accepted in the United States of America, and shall be distributed to regulatory agencies and oversight bodies timely. A comprehensive annual financial report shall be prepared at least once every three years. The policy also lists six specific auditor selection criteria.

G. The **Investment** policy states that the three primary objectives of investment activities, in order, are

1. Preservation of the safety of principal which entails mitigating credit risk and interest rate risk;
2. Structuring the maturity dates of the portfolio so that it remains sufficiently liquid to meet all operating requirements that may be reasonably anticipated; and
3. Designing the investment portfolio with the objective of obtaining a market rate of return throughout budgetary and economic cycles.

Other topics covered in the Investment policy include

- Standards of care required, including prudence, ethics and conflicts of interest, and delegation of authority;
- Authorized financial institutions, depositories, and broker/dealers;
- Investment custody and internal controls;
- Suitable investments in compliance with LSA-RS 22:2955;
- Collateralization;
- Investment parameters, including portfolio diversification and maximum maturity; and
- Reporting requirements.

## FINANCIAL STRUCTURE, POLICY AND PROCESS

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H. The purpose of the **Debt Management** policy is to ensure that debt is used wisely and that future financial flexibility remains relatively unconstrained. Key points of the Debt Management policy are

1. Debt may be issued for major capital projects with a useful life of at least 10 years primarily to acquire or improve lands for building sites and to purchase, erect, or improve school facilities and acquire the necessary equipment and furnishings;
2. Debt may be issued to retire existing, higher-interest debt but only if the minimum aggregate present value savings will be at least 3%;
3. Before debt is issued the Director of Business Services shall perform calculations to ensure that proposed outstanding debt limits do not exceed the statutory limitations and a funding source to repay the debt is identified;
4. Approved types of debt instruments are general obligation debt and sales tax, general fund, or limited tax debt; derivative debt instruments are prohibited; and
5. Debt will be issued for the shorter of the life of the asset or 25 years, and back-loaded or ballooning schedules should be avoided.

The Debt Management policy also addresses professional services and post-issuance compliance and disclosures.

I. The purpose of the **Post-issuance Tax Compliance** policy is to maximize the likelihood that the Ascension Parish School Board will satisfy all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt status of its bonds. Key points of the Post-issuance Tax Compliance policy are

1. An annual review shall be conducted by the Director of Business Services, who is the designated Compliance Officer, to ensure that the Ascension Parish School Board remains in compliance with all laws and regulations;
2. Records shall be retained according to the detailed records retention schedule included in the policy;
3. The Compliance Officer shall contact bond counsel in the event of a change in use of any capital assets constructed or acquired with bond proceeds;
4. Financial statements on capital projects funds and debt service funds shall be prepared regularly;
5. A rebate analyst shall be engaged to annually calculate any arbitrage rebate payable; and
6. The Compliance Officer shall notify bond counsel immediately when specific major events related to the repayment of bond principal and interest or changes to material provisions of the bond resolution occur.

## FINANCIAL STRUCTURE, POLICY AND PROCESS

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The sixteen fiscal compliance policies are related to accounting (5), revenues (3), expenditures (5) and cash (3). All of the policies of the Ascension Parish School Board are available on the School Board section of the website, [www.ascensionschools.org](http://www.ascensionschools.org). In addition, the Business Services department maintains a comprehensive and annually updated Accounting Procedures Manual which documents internal controls.



Students enjoy breakfast with their classmates.



## Ascension Parish School Board Earns a KEVvies Award for Excellence in Activity Fund Management



**Donaldsonville-** KEV Group presented the Ascension Parish School Board with a KEVvies award for their significant achievements utilizing the SchoolCash platform. The KEVvies Awards recognize school districts that have demonstrated vision, leadership, hard work, and innovation using KEV's school activity fund software solutions. Every year, Districts from each of three geographical regions – in the United States, Western Canada, and Eastern Canada – are recognized for their achievements.

Toronto, ON -- KEV Group presented the Ascension Parish School Board with a KEVvies award for their significant achievements utilizing the SchoolCash platform. The KEVvies Awards recognize school districts that have demonstrated vision, leadership, hard work, and innovation using KEV's school activity fund software solutions. Every year, Districts from each of three geographical regions – in the United States, Western Canada, and Eastern Canada – are recognized for their achievements.

"Ascension Parish School Board has shown great dedication in creating processes that help streamline and simplify their activity fund management," said Jennifer Sutton, Chief Customer Officer at KEV Group. "Their success in leveraging the SchoolCash platform to increase transparency and eliminate administrative inefficiencies makes them so deserving of this award."

The District has been using SchoolCash since 2011, and over the years has expanded its use of the platform to further drive efficiencies and remove as much cash as possible from their schools. Thanks to these efforts, Ascension Parish School Board has been able to collect over \$1.3M in

activity funds annually using SchoolCash Online and boasts an impressive 89% parent adoption rate.

"In addition to significantly reducing administrative inefficiencies, SchoolCash eliminated barriers by connecting staff, and allowing us to establish more consistency and transparency across the district," explained Kimneye Cox, Ascension Parish's Director of Business Services. "It also provided us with centralized tools for board-wide, consolidated reporting that helped us achieve cleaner audits."

This is just one of three national fiscal recognitions earned this year by Ascension's Business Services Department. For the eighth consecutive year, Ascension earned the Certificate of Achievement for Excellence in Financial Reporting from the Government Financial Officers Association (GFOA), and for the seventh consecutive year earned the Certificate of Excellence in Financial Reporting from the Association of School Business Officials International. Senator Edward Price presented the awards at an Ascension Parish School Board meeting.

"As the past president of the school board, it is my honor and privilege to present these awards to the Ascension Parish School Board. You all have proven you have an excellent staff and do an excellent job," said Price. "There are 87,000 governments in the United States and 2,504 earned the award from the GFOA. This places Ascension in the top 50% of school districts in the US, the top 1% of all governments in the state, and the top 3% in the U.S. and Canada. This is quite an accomplishment!"

For more information about Ascension Public Schools, visit [AscensionSchools.org](https://AscensionSchools.org).

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## ORGANIZATIONAL DEPARTMENTS

## School Board Committee Structure

**Ascension Parish School Board  
Department Support for Board Committees**

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## FINANCIAL STRUCTURE, POLICY AND PROCESS

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School Board Committee			

## FINANCIAL STRUCTURE, POLICY AND PROCESS

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Below is brief description of each committee's responsibilities.

- Athletics committee
  - Reviews current student athletic policies and makes recommended changes to such policies
  - Reviews short- and long-term plans for athletic facilities and resources
- Budget committee
  - Oversees the finances and use of all funds received by the Ascension Parish School Board
  - Reviews school activity funds compliance reports
  - Reviews the comprehensive annual financial report
  - Reviews the annual proposed and amended budgets of all funds
- Child Nutrition committee
  - Certifies that the school food service programs, policies and finances are in accordance with federal and state regulations
  - Recommends meal price adjustments when deemed necessary
  - Reviews and approves the annual draft budget of the Child Nutrition and Summer Food Service special revenue funds
- Executive committee
  - Negotiates the contract for the Superintendent
  - Makes time-sensitive or emergency decisions that cannot be deferred
- Facilities Management committee
  - Manages the use of school facilities and vacant properties
  - Oversees construction progress on projects
- Insurance committee
  - Reviews proposed renewals for student accident, property, automobile, general liability, workers compensation and any other types of protective insurances
  - Reviews proposed renewals for medical, dental, vision and any other types of active and retired employee benefit insurances
  - Reviews various information on the self-insured Health Care fund
- Maintenance committee
  - Recommends policy changes that support the care and upkeep of facilities, grounds, equipment, vehicles, and school buses
  - Reviews and approves the annual draft budget for the operation and maintenance of plant services
- Personnel committee
  - Makes recommendations on personnel policies and procedures

## **FINANCIAL STRUCTURE, POLICY AND PROCESS**

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- Policy committee
  - Assures policies are in alignment with federal, state, and local laws and regulations
  - Recommends new policies and policy revisions to address the organization's needs as they arise
- Strategic Planning committee
  - Develops programs to plan for growth, capital improvements, major maintenance projects, security, and land search efforts
- Students and Safety First committee
  - Ensures policies are in place for safe and respectful environments for all students throughout the district
  - Reviews bullying prevention resources, student handbooks, and compliance with anti-bullying training for all employees
  - Ensures all appropriate drills and trainings are being conducted on each campus
- Technology Committee
  - Maintains and develops support of the technology infrastructure for the district curriculum along with instructional, administrative and communication goals
  - Reviews the annual draft budget, purchases, planning and designs of the Technology department
- Transportation Committee
  - Monitors the safety and efficiency of the transportation of all students
  - Reviews and approves the annual draft budget for student transportation services
  - Maintains and reviews bus safety information and policies

### **Structure of Instructional Departments**

The four instructional departments are Special Education, Secondary Education, Middle Schools, and Primary Education. The primary focus is on student achievement and learning, with a secondary focus on professional development of the instructional staff. The school performance scores (see the table in the Statistical section) and standardized test scores are some indicators of the success of these departments. These directors and their teams also administer state and federal grants and carry out the directives of the Louisiana Department of Education regarding the instruction and development of students in the district. The instructional departments work directly with the School Board's Policy, Athletics, and Students and Safety First committees.



## FINANCIAL STRUCTURE, POLICY AND PROCESS

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The **Secondary Education department** develops and maintains secondary school facilities and educational programs at the district's four high schools (grades nine through twelve), dual-enrollment program, and the online virtual school, including the alternative, blended learning, and Ascension Pathways programs. This department coordinates all phases of the supervision of personnel working in grades nine through twelve, facilitating collaboration between teams of faculty, staff, and school leaders. The Secondary Education department also oversees all aspects of secondary college and career readiness, including work-based learning programs, school-based enterprises, career coaching, and assessing students' interests, skills and work values to develop individualized plans for post-secondary education or careers. The Secondary Education department coordinates industry-based credentials and post-secondary credit through dual enrollment (early college option) and advanced placement testing.

The **Middle Schools department** plans, develops and maintains school facilities and educational programs at the district's nine middle schools (grades six through eight) and Lake Elementary School (grades kindergarten through eight). The Middle Schools department partners with the Secondary Education department to ensure that students are aware of college and career choices before entering high school. It also implements innovative programs to reduce the dropout rate and expand the availability of Carnegie credits to middle school students.

The **Primary Education department** plans, develops, and maintains school facilities and educational programs at the district's nineteen primary schools and oversees Head Start and other early childhood education programs. eight primary schools serve early childhood through grade five; one primary school is early childhood through grade two; nine primary schools are kindergarten through grade five; and one primary school is grades three through five. In addition, four primary schools also have the federal Head Start program for three- and four-year-olds. The focus of primary education is to teach numeracy and literacy to firmly establish a strong educational foundation for the future success of every student. Early childhood education focuses on developing the physical, intellectual, language, emotional and social needs of pre-school-aged children.

The Statistical section includes a complete table of school facilities, grade configurations, and student count.

## FINANCIAL STRUCTURE, POLICY AND PROCESS

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### Structure of Non-Instructional Departments

The four non-instructional departments are Planning and Construction, Technology, Human Resources, and Business Services. These directors and their teams indirectly support the activities of the four instructional departments. The non-instructional departments work directly with the School Board's Budget, Child Nutrition, Facilities Management, Insurance, Maintenance, Personnel, Policy, Strategic Planning, Students and Safety First, Technology, and Transportation committees.

The **Planning and Construction department** is responsible for planning for the future growth of the school district, constructing new facilities as needed, maintaining existing facilities and vehicles, and transporting students to and from school. The goal of this department is to provide and maintain adequate facilities to support student to teacher ratios and student to site ratios, which enables educators to achieve success in the classrooms. This department works with the School Board's Facilities Management, Maintenance, Strategic Planning, Transportation, and Students and Safety First committees and manages the capital projects funds.

The **Technology Department** is responsible for both the instructional and non-instructional technology hardware, software, and infrastructure throughout the school district. The department currently supports over 5,800 software applications and 28,000 computing devices. In addition, the department supports the communications infrastructure and provides students with the latest tools to make learning relevant to the goals of the workplace and motivate students to become lifelong learners. The Technology department, in conjunction with the instructional directors, trains teachers and staff on the various software applications and oversees the student information system. The Technology department works with the School Board's Policy and Technology committees.

The **Human Resources department** processes job applications and administers benefits for the district's roughly 3,560 employees and 1,727 retired employees, including the Health Care self-insured fund. The department recruits' employees, maintains experience and other statistical data on the professional staff and personnel, and processes the retirement and termination of employees. The Human Resources department also administers the School Board's insurance benefits, including the self-insured Health Care internal service fund, and manages the School Board's various risks. The Human Resources department works with the School Board's Insurance, Personnel, and Policy committees.

## FINANCIAL STRUCTURE, POLICY AND PROCESS

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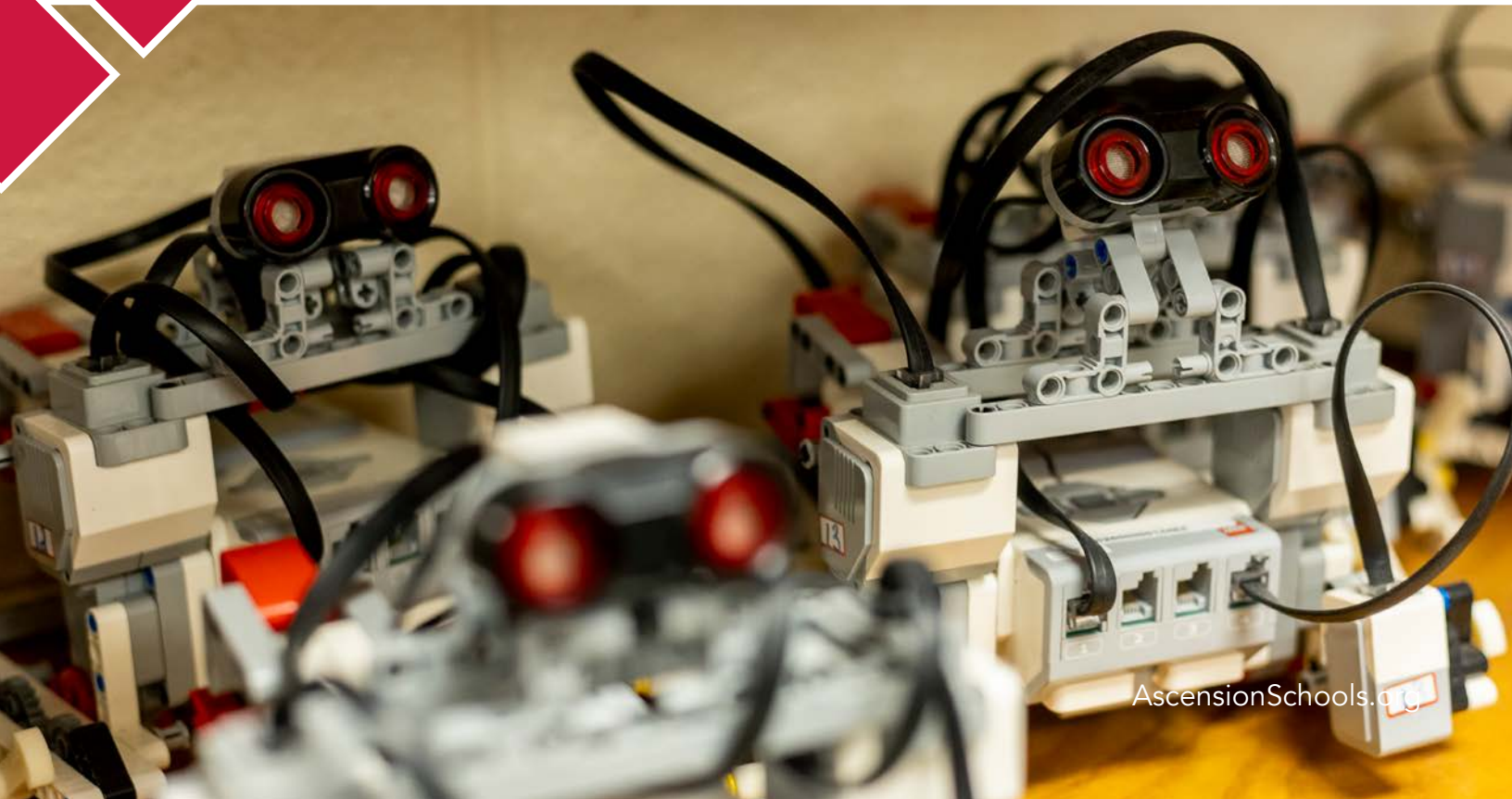
The **Business Services department** includes the finance functions of accounting and financial reporting, treasury and debt management, grants accounting and reporting, capital asset accounting, budgeting, long-term financial planning, and payroll. The accounting staff processes and records all financial transactions in all funds of the Ascension Parish School Board, prepares the annual budget, works with the independent auditor on the annual audit, prepares the comprehensive annual financial report, and oversees the school activity funds. The Business Services department works with the School Board's Budget, Policy, and Strategic Planning committees, and manages the Health Care and debt service funds.



Students learn to code robots in a STEM class.



# BUDGET





July 25, 2023

To: Members of the Ascension Parish School Board  
Louisiana Department of Education  
Residents of Ascension Parish

The quest for organizational excellence that began in 2017-2018 will continue into 2023-2024 as employees throughout the Ascension Parish School Board remain committed to daily create high quality experiences that support the academic, personal, and social development of all of our 24,041 students. Major initiatives in 2023-2024 include the following:

- Increase incentives to get certified teachers to the west-side schools (Donaldsonville Primary, Lowery Elementary, Lowery Middle, and Donaldsonville High)
- Properly staff instructional support services
- To greater enhance staffing ratio on instructional side
- Staff non-instructional in the most critical areas

Managing growth is an ongoing challenge as Ascension parish's population continues to increase, and the 2023-2024 budget includes an additional 23 teachers for the expected between 400-500 additional students. In April 15, 2020, the voters of Ascension parish approved a \$140 million bond proposition that includes \$80 million to build a new high school. Prairieville High School will be completed in fall 2024. The Capital, Debt, and Strategic Planning section includes more information on long-term capital asset planning.

Dr. Edith M. Walker  
Superintendent

#### SCHOOL BOARD

Taft Kleinpeter  
President  
District 5B

Jared Bercegeay  
Vice President  
District 6A

Robyn Penn Delaney  
District 1

Scott Duplechein  
District 2

Julie Blouin  
District 3

Marty J. Bourgeois  
District 4A

John Murphy  
District 4B

John DeFrances  
District 5A

Louis Lambert  
District 6B

Karen Braud  
District 7A

Jake Lambert  
District 7B



## **BUDGET MESSAGE**

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The Ascension Parish School Board practices exceptional stewardship of the funds paid and entrusted to it by the taxpayers of the state of Louisiana and residents of Ascension parish by allocating scarce and valuable financial resources to those programs and projects that best improve the delivery of instruction and increase student learning so that all students in the district can reach their full potential and become successful adults in the rapidly changing global economy of the 21<sup>st</sup> century.

The district leadership collaborates to ensure that all employees provide students with daily high-quality experiences to reach their potential in academics, assessment and skill development as evidenced by appropriate assessment scores on local, state and national assessments as well as credentials, certificates, awards and recognitions, and further strives to ensure that each student reaches his or her potential for social and emotional development that allows them to have personal and social awareness in order to support themselves and others in the spirit of teamwork and collaboration.

### **OVERALL ANALYSIS – GENERAL FUND**

Operations in the fiscal year that ended on June 30, 2022 (the prior fiscal year) resulted in a excess of \$14.5 million increasing the fund balance to \$83 million. For the 2022-2023 (current) fiscal year the School Board initially adopted a general fund budget with an excess of \$10,000. Through February, the School Board anticipates that the current fiscal year will end with revenues and other sources of funds totaling \$313 million (an increase of \$27 million or 9% from the original budget), expenditures and other uses of funds totaling \$312 million (an increase of \$26 million or 9% more than originally budgeted), resulting in an excess of \$369,002, which includes the transfer out of \$500,000 to the Health Care fund, \$407,000 for Head Start, \$9.6 million to General Fund Supplemental Fund for 2020 Bond Projects, \$500,000 to General Fund Major Construction Projects, and \$500,000 to IT Capital Fund.

Looking forward to the 2023-2024 fiscal year, the School Board is anticipating that general fund revenues and other sources of funds will total \$304 million, \$9 million (3%) less than projected for the current fiscal year, as shown in the summary budget on page 41. State funding through the Minimum Foundation Program is expected to increase by \$1.1 million (1%); local ad valorem revenues are expected to increase by \$3 million (4%), sales tax revenues are expected to decrease by \$10.8 million (11%), and other financing sources are expected to increase by \$353,732 (12%) over projected for 2022-2023.

## BUDGET MESSAGE

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Anticipated general fund expenditures (excluding other uses of funds) of \$293 million are \$6.6 million (2%) less than projected for the current fiscal year and include the following major expenditures:

- \$541,940 for new positions for Prairieville High School;
- \$1.5 million for 23 new teachers for growth for an expected between 400-500 additional students;
- \$1.6 million for west-side incentives; and
- \$577,994 for new positions at the Instructional, Administrative, and Operational staff level;
- \$1.1 million for Special Education positions;
- \$750,000 for retirees return-to-work employees.



Teachers work together during a planning session.

The employer's contribution rates to the Teachers' Retirement System of Louisiana and Louisiana School Employees' Retirement system decreased by .7% and stayed the same, respectively.

The essentially break-even excess of \$2.4 million is driven primarily by the \$3 million increase in ad valorem taxes. Historical financial information on revenues and expenditures is included in a table in the Statistical section. The table on the following page provides summary information for the general fund. The appropriated budgets are prepared on the modified accrual basis of accounting, the same basis of accounting used to prepare fund level annual audited financial statements according to generally accepted accounting principles.



## BUDGET MESSAGE

### Ascension Parish School Board Summary General Fund Budget 2023-2024

		2022-2023			Change 2023 to	
	2021-2022	Original	Projected	2023-2024	2024 Budget	
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Amount</u>	<u>%</u>
<b><u>Revenues</u></b>						
Ad Valorem Taxes	\$ 75,482,077	\$ 75,800,000	\$ 79,538,043	\$ 82,500,000	\$ 6,700,000	9%
Sales and Use Taxes	88,093,553	77,700,000	96,000,000	85,200,000	7,500,000	10%
Minimum Foundation Program	118,615,711	124,852,194	127,000,000	128,100,000	3,247,806	3%
Other Revenues	<u>5,468,045</u>	<u>4,748,000</u>	<u>7,161,807</u>	<u>4,748,000</u>	<u>-</u>	0%
Total Revenues	287,659,386	283,100,194	309,699,850	300,548,000	17,447,806	6%
<b><u>Expenditures</u></b>						
Instruction	153,881,137	167,904,875	174,150,280	171,918,980	4,014,105	2%
Support Services	111,095,594	114,725,816	122,772,954	119,106,468	4,380,652	4%
Other	<u>4,031,253</u>	<u>1,066,170</u>	<u>2,436,280</u>	<u>1,749,988</u>	<u>683,818</u>	64%
Total Expenditures	269,007,984	283,696,861	299,359,514	292,755,436	9,078,575	3%
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	18,651,401	(596,667)	10,340,335	7,772,564	8,369,231	-1403%
<b><u>Other Financing Sources and Uses</u></b>						
Other Financing Sources	2,664,519	2,964,821	2,986,821	3,340,553	375,732	13%
Other Financing Uses	<u>(6,861,024)</u>	<u>(2,358,154)</u>	<u>(12,958,154)</u>	<u>(8,706,640)</u>	<u>(6,348,486)</u>	269%
Total Financing Sources (Uses)	(4,196,505)	606,667	(9,971,333)	(5,366,087)	(5,972,754)	-985%
Net Change in Fund Balance	14,454,896	10,000	369,002	2,406,477	2,396,477	23965%
Fund Balance, Beginning of Year	68,728,643	83,183,539	83,183,539	83,552,542		
Fund Balance, End of Year	\$ 83,183,539	\$ 83,193,539	\$ 83,552,542	\$ 85,959,019		

## OVERALL ANALYSIS – 2020 BOND CONSTRUCTION FUND

On August 15, 2020, the voters of Ascension parish approved a \$140 million bond proposition to fund 16 2020 bond projects which are expected to be completed in four years, \$80 million of which is to build a new high school. \$75.3 million is expected to be spent on these projects in 2022-2023 as shown in the following summary budget:

## BUDGET MESSAGE

### Ascension Parish School Board Summary 2020 Bond Construction Fund Budget 2023-2024

Function Object	2021-2022 Actual	2022-2023			2023-2024 Budget	Change 2023 to 2024 Budget		
		Original Budget	Actual July-Feb	Projected Actual		Amount	%	
<b>REVENUES</b>								
Earnings on Investments	0000-1510	\$ 68,864	\$ 30,347	\$ 2,129,774	\$ 2,894,661	\$ 3,039,394	\$ 144,733	9915%
Net Chage in Fair Market Value	0000-1530	-	-	71,555	507,333	532,700	25,367	-
<b>Total Revenue</b>		<b>68,864</b>	<b>30,347</b>	<b>2,201,329</b>	<b>3,401,993</b>	<b>3,572,093</b>	<b>3,541,746</b>	<b>11671%</b>
<b>EXPENDITURES</b>								
<b>Operation and Maintenance of Plant Services</b>								
<b>Operation and Maintenance of Buildings</b>								
Purchased Professional and Tech Svcs	2620-300	38,223	40,000	18,295	37,443	45,000	7,558	13%
Renting Land and Buildings	2620-441	779,939	1,000,000	460,783	691,175	1,000,000	308,825	0%
<b>Total Operation and Maintenance of Buildings</b>		<b>818,161</b>	<b>1,040,000</b>	<b>479,078</b>	<b>728,617</b>	<b>1,045,000</b>	<b>316,383</b>	<b>0%</b>
<b>Safety and Security</b>								
Purchased Professional and Tech Svcs	2660-300	61,535	300,000	12,614	26,421	150,000	80,000	-50%
Purchased Property Services	2660-400	444,103	200,000	227,946	341,918	400,000	(59,000)	100%
<b>Total Safety and Security</b>		<b>505,638</b>	<b>500,000</b>	<b>240,560</b>	<b>368,339</b>	<b>550,000</b>	<b>21,000</b>	<b>10%</b>
<b>Facility Acquisition and Construction</b>								
Land and Site Improvements	4200-710	-	-	-	20,000	150,000	150,000	-
Architect/Engineering Services	4300-334	3,300,065	9,000,000	1,561,284	3,841,926	5,500,000	2,500,000	-39%
Building Acquisition and Construction	4500-450	10,826,426	60,000,000	25,562,013	41,343,020	55,000,000	47,000,000	-8%
Building Improvements	4600-450	2,135,707	20,000,000	4,869,231	9,303,846	13,000,000	12,000,000	-35%
Other Purchased Professional & Tech. Services	4900-300	1,113,456	7,000,000	684,527	2,526,791	3,500,000	2,500,000	-50%
Purchased Property Services	4900-400	-	200,000	-	-	100,000	100,000	-50%
Other Supplies	4900-600	-	-	-	-	-	-	-
Materials and Supplies	4900-610	2,007	-	-	-	-	-	-
All Other Equipment	4900-730	-	-	-	-	-	-	-
<b>Total Facility Acquisition and Construction Services</b>		<b>17,377,661</b>	<b>96,200,000</b>	<b>32,677,055</b>	<b>57,035,583</b>	<b>77,250,000</b>	<b>64,250,000</b>	<b>-20%</b>
<b>Debt Service</b>								
Purchased Professional and Technical Serv.	5100-300	280,000	-	-	270,000	-	-	-
Miscellaneous Expenditures	5100-800	259,489	-	-	285,000	-	-	-
Payments to Escrow Agent	5100-915	-	-	-	-	-	-	-
<b>Total Debt Service</b>		<b>539,489</b>	<b>-</b>	<b>-</b>	<b>555,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>								
		<b>19,240,949</b>	<b>97,740,000</b>	<b>33,396,693</b>	<b>58,687,540</b>	<b>78,845,000</b>	<b>64,587,383</b>	<b>-19%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>								
		<b>(19,172,085)</b>	<b>(97,709,653)</b>	<b>(31,195,364)</b>	<b>(55,285,546)</b>	<b>(75,272,907)</b>	<b>(61,045,636)</b>	<b>-23%</b>
<b>OTHER SOURCES OF FUNDS</b>								
Bond Proceeds	5110-000	40,000,000	-	-	-	-	-	-
Premium on Bonds Sold	5120-000	4,444,235	-	-	-	-	-	-
Transfers In	5220-000	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>		<b>44,444,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET OTHER FINANCING SOURCES (USES)</b>								
		<b>44,444,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>								
		<b>25,272,150</b>	<b>(97,709,653)</b>	<b>(31,195,364)</b>	<b>(55,285,546)</b>	<b>(75,272,907)</b>	<b>(61,045,636)</b>	<b>-23%</b>
<b>Fund Balance, Beginning of Year</b>								
		<b>110,978,036</b>	<b>136,250,186</b>	<b>136,250,186</b>	<b>136,250,186</b>	<b>80,964,640</b>		
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ 136,250,186</b>	<b>\$ 38,540,533</b>	<b>\$ 105,054,822</b>	<b>\$ 80,964,640</b>	<b>\$ 5,691,733</b>		

The 2020 Bond Construction fund is a capital projects fund. The Ascension Parish School Board is not required by statute to adopt a budget for its capital projects funds. Capital projects funds utilize project budgets rather than annual budgets and accountability is controlled over the life of the project. Project budgets are adopted on the modified accrual basis of accounting, the same basis of accounting used to prepare fund level annual audited financial statements according to generally accepted accounting principles.

## BUDGET MESSAGE

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### BUDGET HIGHLIGHTS

In June 8, 2023, the Minimum Foundation Program (MFP) Resolution did not get called to the House floor which would have provided Louisiana teachers and support workers with a guaranteed pay raise each year. Instead, the legislature took language from the proposed MFP and included language in HB 1 as one-time funding for 2023-24. The legislature provided (outside of the MFP) one-time stipends to educators and staff. A \$2,000 increase was provided for certificated employees and \$1,000 was provided for support staff. The legislature further requested that the State Board of Elementary and Secondary Education (BESE) roll this into the future MFP formula to make these permanent pay raises.



Students warm up for a soccer game.

## BUDGET MESSAGE

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### BUDGET HIGHLIGHTS

In June 6, 2023 the Ascension Parish School Board begun the process of drawing new school attendance zones for the 2024-2025 academic year. Public meetings were held on June 12-14 at St. Amant High School, East Ascension High School, and Dutchtown High School to review draft plans and collect public input. In addition, the school board voted to give current high school students who will be in tenth, eleventh, and twelfth grades when the new zones go into effect options to stay at their current schools. The ultimate goal is to finalize attendance zones this fall, specifically no later than December 2023.

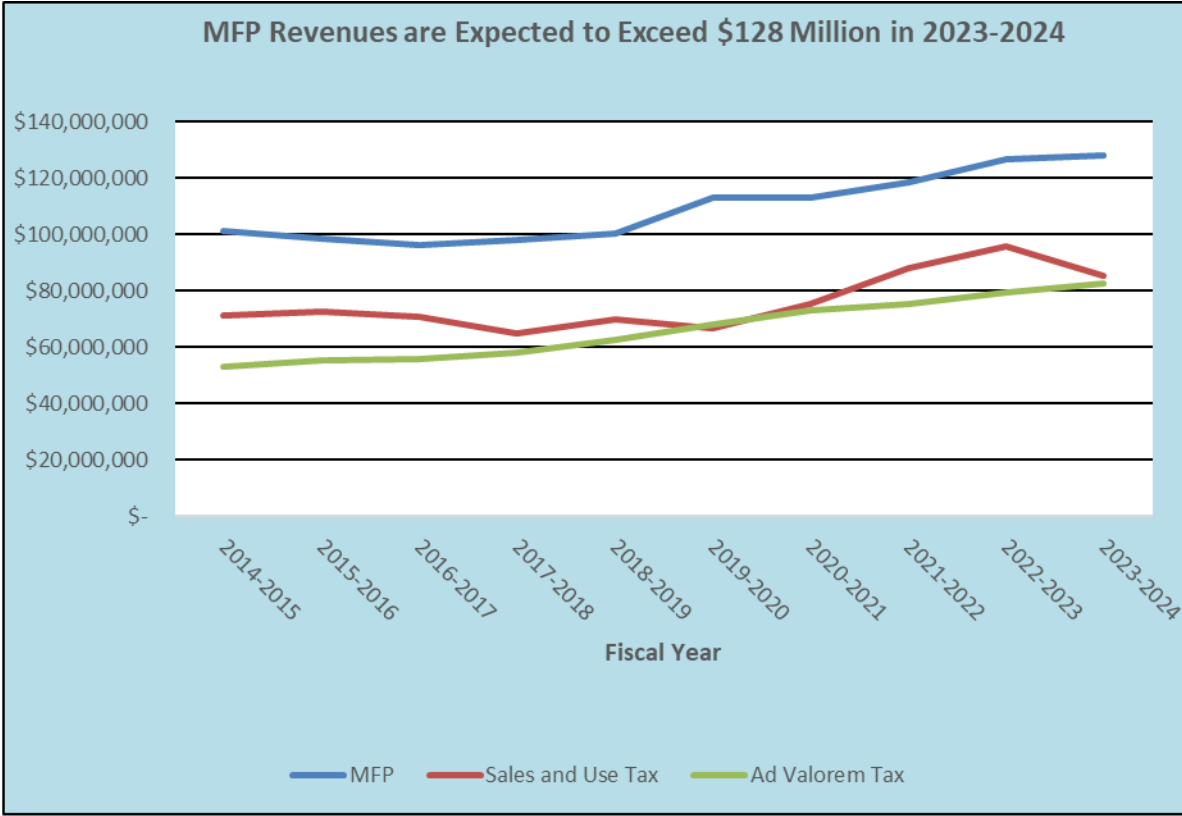


Staff members consider redistricting maps.

BUDGET MESSAGE

REVENUES

The three primary sources of general fund revenue for the Ascension Parish School Board are state funding through its Minimum Foundation Program (\$128.1 million), sales and use taxes (\$85.2 million) and ad valorem taxes (\$82.5 million). The following graph displays these three revenue streams over the past ten years.



The \$3.8 billion in state funding to local public school districts is distributed by the Louisiana Department of Education to each of the 69 school districts as an unrestricted grant through a complex three-tiered formula called the **Minimum Foundation Program** (MFP). The formula targets 65% funding of public education from state sources and 35% from local sources overall. Therefore, since Ascension’s local revenues are relatively strong, for 2023-2024 public education in Ascension is funded 43% from the state through the MFP formula and 55% from local revenues. The Statistical section includes historical and projected student enrollment data, revenue information, and total expenditures per student for the last ten years.

## BUDGET MESSAGE

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In June 1965 the voters of Ascension parish approved a 1% **sales and use tax** to be used for teachers' salaries, operating schools, and capital improvements. In April 1980 the voters approved a second 1% sales and use tax to be used for roughly the same purpose, bringing the total sales and use tax in all areas of Ascension parish levied for public education to 2%. Sales and use taxes, the School Board's most volatile revenue source, grew at an average annual rate of 4.7% for the ten fiscal years ending between 2011 and 2020, ranging from a decline of 8.8% from 2016-2017 to 2017-2018, to an increase of 18.7% from 2011-2012 to 2012-2013.

The three fiscal years ending, 2019, 2020, and 2021 each saw record sales tax revenues averaging \$71 million. More recently, from the 2020-2021 to the 2021-2022 fiscal years sales tax revenues increased by \$12 million (16.9%). Sales tax revenues for 2023-2024 are budgeted to decrease by 11%. Although 2022-2023 has projected sales tax revenues to be \$18.3 million more than budgeted, we remain conservative.

Ascension parish boasts 25 chemical manufacturing plants primarily located along the Mississippi river. Ascension parish is an attractive location for manufacturing plants due to its proximity to an abundant and steady supply of low-priced natural gas, which has been the top source of United States electric power generation since 2015. Many of these plants have undergone large expansions over the past ten years and sixteen plants have a combined \$9,838,700,000 in expansion projects either under construction or in design, an indication of future optimism in the global economic market, as detailed on the list of economic development projects in the Statistical section.



BASF has \$292 million in economic development projects under construction at its Geismar location.

The Statistical section includes a table of sales and use tax revenue for the past ten years.



## BUDGET MESSAGE

The School Board has levied a total of 61.59 mills on the taxable value of property located within Ascension parish for the following purposes:

Purpose				
Salaries	21.00	10 years	2034	1996
Technology	8.00	10 years	2035	2006
Buildings	2.50	10 years	2032	1993
Total	61.59			

**Ad valorem (property) tax** revenues are expected to continue their steady increase. Since 2008-2009, when the total millage rate was increased to and has remained at 61.59 mills, ad valorem revenue has increased an average of 3.7% per year, ranging from a decrease of 2.9% from 2009-2010 to 2010-2011, to an increase of 12.2% from 2012-2013 to 2013-2014. During the same period of time the value of taxable property in Ascension parish has increased from \$771 million to \$1.3 billion (71%). General fund ad valorem revenues increased by 115%, from \$37.2 million in the 2008-2009 fiscal year to \$80 million in the current fiscal year, as the parish has grown, population has increased, and agricultural land is turned into commercial or residential property, which is assessed at a higher rate.

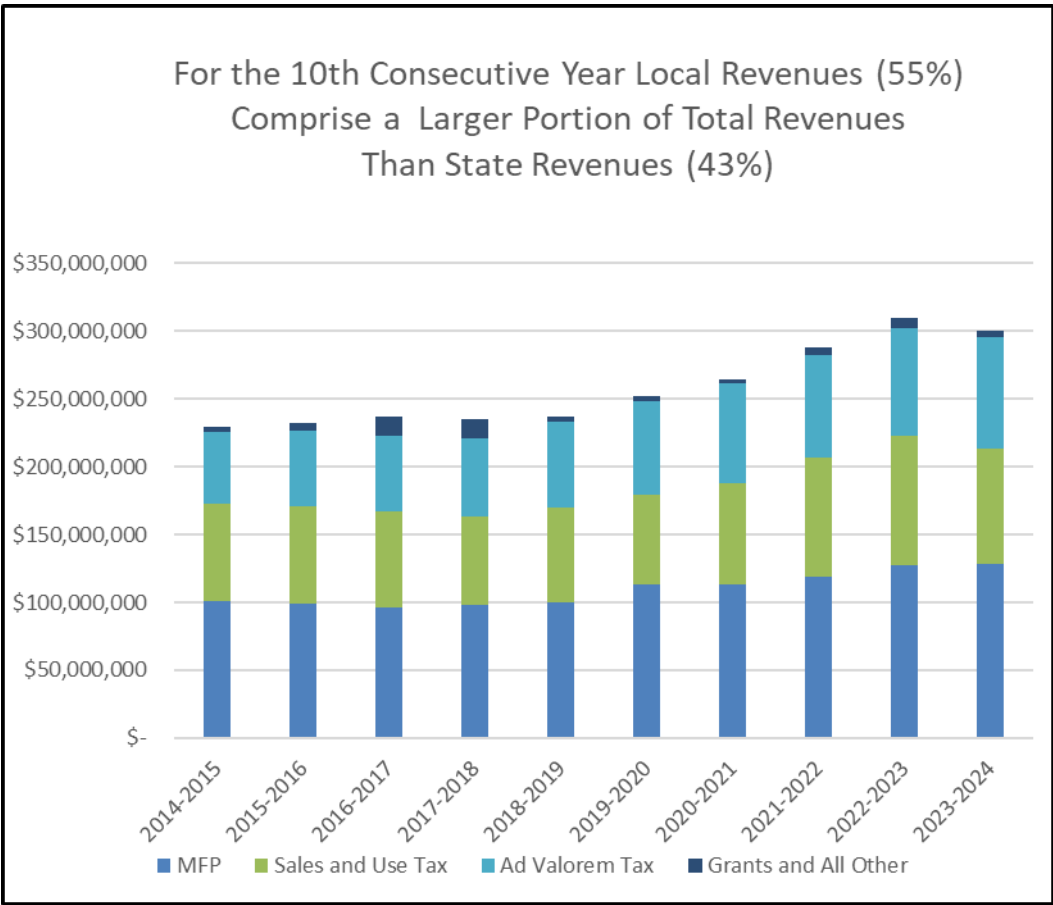
The 2022-2023 budget includes a modest 4% growth in ad valorem revenues from current year projected revenues, even with the Assessor's project of auditing the homestead exemption. The Statistical section includes a table on ad valorem values and revenues over the past ten years and a schedule of overlapping debt.

Amenities in the Conway development in Gonzales include a town center, neighborhood pool, fitness center, shopping, dining, parks, lakes, and walking trails, in addition to 1,200 lots.



BUDGET MESSAGE

The following chart shows that, beginning in 2014-2015, local revenues have exceeded state revenues.



Federal program grants totaling \$58.8 million are accounted for in sixty-one nonmajor special revenue funds in 2023-2024 summarized in the table on the following page. Amounts unused by June 30, 2023 may be spent by September 30, 2023. Grant revenues for 2023-2024 are \$16 million less than the current year projected. A Schedule of Restricted Federal Grants-in-Aid Revenue appears at the end of the special revenue funds budgets.

## BUDGET MESSAGE

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### EXPENDITURES

A 12% increase in the number of students over the past ten years has caused a corresponding 57% increase in expenditures (excluding other uses of funds, in all governmental funds), from \$255 million in 2013-2014 to \$374 million budgeted for 2023-2024. During that time over \$224 million was spent to purchase land and construct new and renovate existing school buildings while the number of school personnel increased by 1.3%, from 3,513 to 3,560. In addition to school personnel, the growth in the number of students year after year causes an increase in facility costs, instructional and technology supplies, student transportation, and food service.

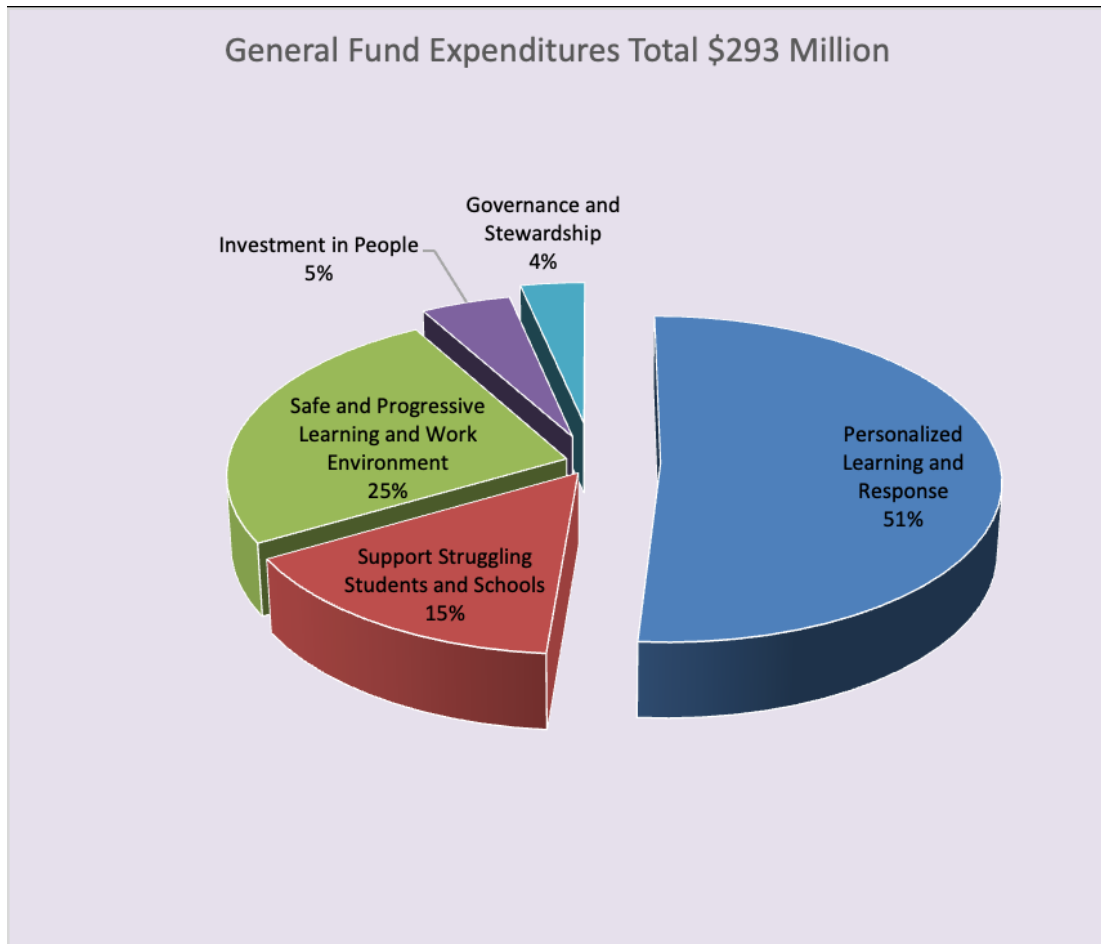
When the 5-year strategic plan was developed in April 2017, the School Board identified the following five instructional priorities:

- **Personalized learning and response** – Provide development and resources to create learning environments that are optimized for the needs of every student.
- **Support struggling students and schools** – Fund programs aimed at closing the achievement gap for subgroups of students and schools that have struggled historically.
- **Investment in people** – Maintain a high-quality work force, implement systematic and innovative experiences and resources to recruit, induct, coach and retain all employees. As a result, effectiveness, student achievement, and movement through the professional learning curve are increased.
- **Safe and progressive learning and work environment** – Provide facilities, equipment, and resources necessary to make Ascension a safe, great place to go to school and work.
- **Governance and stewardship** – Develop a strategic district plan, establish and execute policies, allocate resources, communicate results, and ensure strong and sustainable fiscal management.

## BUDGET MESSAGE

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66% of general fund expenditures are used to provide development and resources to create learning environments that are optimized for the needs of every student and are aimed at closing the achievement gap for subgroups of students and schools that have struggled historically, as shown in the following chart:



Total expenditures projected for the current fiscal year are \$299.4 million. Total expenditures are budgeted at \$293 million and include the following:

- \$541,940 for new positions for Prairieville High School;
- \$1.5 million for 23 new teachers for growth for an expected 400-500 additional students;
- \$1.6 million for Westside schools' incentive; and
- \$577,944 for new positions at the Instructional, Administrative, and Operational Staff level;
- \$1.1 million for Special Education positions;
- \$750,000 for retirees return-to-work employees.

## BUDGET MESSAGE

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Employer retirement contributions to the Teachers' Retirement System of Louisiana and the Louisiana School Employees' Retirement System decreased by .7% and stayed the same, respectively, to 24.1% and 27.6%. Both multiple-employer, cost-sharing pension systems have unfunded accrued liabilities, however; at June 30, 2022 the Ascension Parish School Board's share of the total unfunded pension liabilities was over \$151 million. In 2009 the Louisiana Legislature adopted a plan to fully fund these state pension plans by 2040.

The full discussion of the Health Care fund, along with that fund's 2023-2024 budget, immediately follows the Budget Adoption Resolution.

### AMENDMENTS TO THE CURRENT YEAR BUDGETS

The current year general fund budget is amended for the following major changes that occurred during the year since the original budget was adopted in July 19, 2022:

- December 2022 One Time Pay (OTP) to Staff-\$5,642,486.89
- Excess in Expenditures above 2022-23 Budgeted Expenditures-\$6,248,647.43
- General Fund Transfers to Other Funds based on Board Approval (2021-22 General Fund Surplus)-\$11,135,674.91

**2022-2023 Amendment Total: \$23,026,809.23**

### ALLIANCE FOR EXCELLENCE IN SCHOOL BUDGETING

In August 2017 the Ascension Parish School Board joined the third Alliance for Excellence in School Budgeting, an early adopter group of nearly 100 school districts in the United States formed by the Government Finance Officers Association to aid in implementing Best Practices in School Budgeting. Dr. Melissa Langlois and former Business Services Director Diane Allison, CPA established the academic and finance partnership. Kimneye S. Cox, MBA is currently working to continue leading the district in implementing these new best practices in which a strategic plan drives the budget with a focus on student achievement rather than limited resources.



## BUDGET MESSAGE

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### ACKNOWLEDGMENTS

The School Board acknowledges the efforts of the following persons in the preparation of the 2023-2024 operating plan:

Kimneye S. Cox, MBA, CLSBA Director of Business Services,  
Deshonna I. Jackson, MBA, CLSBS, Senior Accountant,  
Dawn C. Dunn, CLSBS, Senior Accountant,  
Lakeita Dennis, MBA, CLSBS, Senior Accountant  
Naquisha Larks, MBA, Grants Accountant,  
A. Denise Graves, Assistant Superintendent,  
Chad M. Lynch, Chief Operational Director,  
Brent Ramagost, Supervisor of Technology,  
Jay Brignac, Supervisor of Information Systems,  
Jeffrey J. Parent, Supervisor of Planning and Construction,  
Timothy Amedee, Supervisor of Maintenance  
Aubrey Yates, Supervisor of Transportation  
Dr. Jeremey Muse, Director of Human Resources  
Darby Lambert, MBA, Director of Information Systems and Technology  
Leuna Johnson, Supervisor of Child Nutrition,  
Lynn E. Hathaway, Director of Special Education,  
Amber Miller, Supervisor of Supply Chain,  
Tassie Stephens, Title I Secretary,  
Danielle Evans, Digital Media Coordinator, and  
The entire staff of the Business Services department.

A handwritten signature in dark ink, reading "Dr. Edith M. Walker". The signature is fluid and cursive, with the first letters of each word being capitalized and prominent.

Dr. Edith M. Walker, Superintendent



**ASCENSION PARISH SCHOOL BOARD  
ALL GOVERNMENTAL FUNDS COMBINED  
BUDGET 2023-2024**

	Major Funds		Special		Capital	Debt	
	General	2020 Bond Construction*	Revenue Funds	Subtotal - Appropriated	Projects Funds	Service Funds	Grand Total
<b>REVENUES</b>							
Ad Valorem Taxes	\$ 82,500,000	\$ -	\$ -	\$ 82,500,000	\$ -	\$ 26,493,106	\$ 108,993,106
Sales and Use Taxes	85,200,000	-	-	85,200,000	-	-	85,200,000
Minimum Foundation Program	128,100,000	-	120,000	128,220,000	-	-	128,220,000
Federal Grants	-	-	38,177,244	38,177,244	-	-	38,177,244
Other Revenues	4,748,000	3,572,093	8,673,568	13,421,568	16,705	565,074	14,003,347
<b>TOTAL REVENUES</b>	<b>300,548,000</b>	<b>3,572,093</b>	<b>46,970,812</b>	<b>347,518,812</b>	<b>16,705</b>	<b>27,058,180</b>	<b>374,593,697</b>
<b>EXPENDITURES</b>							
Regular Education	127,705,933	-	9,260,589	136,966,522	-	-	136,966,522
Special Education	31,081,752	-	1,499,620	32,581,372	-	-	32,581,372
Career and Technical Education	3,722,795	-	597,840	4,320,635	-	-	4,320,635
Other Instructional Programs	5,128,698	-	756,777	5,885,475	-	-	5,885,475
Special Programs	4,279,802	-	5,613,973	9,893,775	-	-	9,893,775
<b>Total Instruction</b>	<b>171,918,980</b>	<b>-</b>	<b>17,728,799</b>	<b>189,647,779</b>	<b>-</b>	<b>-</b>	<b>189,647,779</b>
Pupil Support	16,447,700	-	1,489,718	17,937,418	-	-	17,937,418
Instructional Staff Services	12,991,297	-	6,173,969	19,165,266	-	-	19,165,266
General Administration	6,605,467	-	2,774	6,608,241	-	895,104	7,503,345
School Administration	15,222,326	-	41,125	15,263,451	-	-	15,263,451
Business Services	2,982,867	-	2,000	2,984,867	-	-	2,984,867
Operation and Maintenance of Plant	38,122,218	1,595,000	3,051,000	41,173,218	1,120,206	-	42,293,424
Student Transportation	19,240,093	-	448,828	19,688,921	-	-	19,688,921
Central Services	7,494,500	-	110,491	7,604,991	60,000	-	7,664,991
Food Service	-	-	15,355,398	15,355,398	-	-	15,355,398
Facility Acquisition and Construction	1,736,988	77,250,000	1,200,000	2,936,988	6,367,107	-	9,304,095
Debt Service	13,000	-	-	13,000	-	27,446,921	27,459,921
<b>Total Support Services</b>	<b>120,856,456</b>	<b>78,845,000</b>	<b>27,875,303</b>	<b>148,731,759</b>	<b>7,547,313</b>	<b>28,342,025</b>	<b>184,621,097</b>
<b>TOTAL EXPENDITURES</b>	<b>292,775,436</b>	<b>78,845,000</b>	<b>45,604,102</b>	<b>338,379,538</b>	<b>7,547,313</b>	<b>28,342,025</b>	<b>374,268,876</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>7,772,564</b>	<b>(75,272,907)</b>	<b>1,366,710</b>	<b>9,139,274</b>	<b>(7,530,608)</b>	<b>(1,283,845)</b>	<b>324,821</b>
<b>OTHER FINANCING SOURCES AND USES</b>							
Other Sources of Funds	3,340,553	-	2,325,371	5,665,924	3,300,000	-	8,965,924
Other Uses of Funds	(8,706,640)	-	(1,980,795)	(10,687,435)	-	-	(10,687,435)
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>(5,366,087)</b>	<b>-</b>	<b>344,576</b>	<b>(5,021,511)</b>	<b>3,300,000</b>	<b>-</b>	<b>(1,721,511)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>2,406,477</b>	<b>(75,272,907)</b>	<b>1,711,286</b>	<b>4,117,763</b>	<b>(4,230,608)</b>	<b>(1,283,845)</b>	<b>(1,396,690)</b>
Fund Balance, Beginning of Year	98,007,435	80,964,640	(1,944,257)	96,063,178	4,230,608	12,304,966	112,598,752
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 100,413,912</b>	<b>\$ 5,691,733</b>	<b>\$ (232,971)</b>	<b>\$ 100,180,941</b>	<b>\$ -</b>	<b>\$ 11,021,121</b>	<b>\$ 111,202,062</b>

\* Capital projects fund; not appropriated

**ASCENSION PARISH SCHOOL BOARD  
SUMMARY GENERAL FUND BUDGET 2023-2024**

	2021-2022	2022-2023			2023-2024	Change 2023 to 2024 Budget	
	<u>Actual</u>	<u>Original Budget</u>	<u>Actual July - Feb</u>	<u>Projected Actual</u>	<u>Budget</u>	<u>Amount</u>	<u>%</u>
<b>REVENUES</b>							
Ad Valorem Taxes	\$ 75,482,077	\$ 75,800,000	\$ 77,619,263	\$ 79,538,043	\$ 82,500,000	\$ 6,700,000	9%
Sales and Use Taxes	88,093,553	77,700,000	65,280,736	96,000,000	85,200,000	7,500,000	10%
Minimum Foundation Program	118,615,711	124,852,194	82,055,510	127,000,000	128,100,000	3,247,806	3%
Other Revenues	5,468,045	4,748,000	4,388,787	7,161,807	4,748,000	-	0%
<b>TOTAL REVENUES</b>	<b>287,659,386</b>	<b>283,100,194</b>	<b>229,344,295</b>	<b>309,699,850</b>	<b>300,548,000</b>	<b>(9,625,043)</b>	<b>6%</b>
<b>EXPENDITURES</b>							
Regular Education	115,117,436	124,983,509	77,979,315	129,395,040	127,705,933	2,722,424	2%
Special Education	27,140,955	28,912,012	18,534,859	31,258,074	31,081,752	2,169,740	8%
Career and Technical Education	3,346,022	3,145,374	2,327,333	3,619,724	3,722,795	577,421	18%
Other Instructional Programs	4,127,263	6,261,252	2,582,971	5,165,261	5,128,698	(1,132,554)	-18%
Special Programs	4,149,462	4,602,729	2,780,054	4,712,181	4,279,802	(322,927)	-7%
Total Instruction Expenditures	153,881,137	167,904,876	104,204,532	174,150,280	171,918,980	4,014,104	2%
Pupil Support	14,923,341	15,795,122	9,672,527	16,666,204	16,447,700	652,578	4%
Instructional Staff Services	12,380,006	13,003,871	7,999,427	13,190,256	12,991,297	(12,574)	0%
General Administration	5,665,159	6,015,876	5,204,346	6,404,572	6,605,467	589,591	10%
School Administration	14,973,244	15,958,277	9,711,585	15,989,873	15,222,326	(735,951)	-5%
Business Services	2,506,421	2,820,832	1,982,251	2,965,725	2,982,867	162,035	6%
Operation and Maintenance of Plant	36,003,968	35,221,145	25,639,515	38,221,277	38,122,218	2,901,073	8%
Student Transportation	16,894,657	18,861,246	11,988,924	18,984,485	19,240,093	378,847	2%
Central Services	7,748,799	7,049,448	6,873,921	10,350,561	7,494,500	445,052	6%
Food Service Operations	303,811	-	318,591	477,886	-	-	--
Facility Acquisition and Construction	3,710,218	1,053,170	1,100,372	1,949,544	1,736,988	683,818	65%
Debt Service	17,225	13,000	5,050	8,850	13,000	-	0%
Total Support Services Expenditures	115,126,847	115,791,987	80,496,508	125,209,234	120,856,456	5,064,469	4%
<b>TOTAL EXPENDITURES</b>	<b>269,007,984</b>	<b>283,696,861</b>	<b>184,701,040</b>	<b>299,359,514</b>	<b>292,775,436</b>	<b>9,078,573</b>	<b>3%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	18,651,401	(596,667)	44,643,255	10,340,335	7,772,564	(18,703,616)	-1403%
<b>OTHER FINANCING SOURCES AND USES</b>							
Other Financing Sources	2,664,519	2,964,821	(22,000)	2,986,821	3,340,553	375,732	13%
Other Financing Uses	(6,861,024)	(2,358,154)	(433,404)	(12,958,154)	(8,706,640)	(6,348,486)	269%
NET OTHER FINANCING SOURCES (USES)	(4,196,505)	606,667	(455,404)	(9,971,333)	(5,366,087)	(5,972,754)	-985%
<b>NET CHANGE IN FUND BALANCE</b>	<b>14,454,896</b>	<b>10,000</b>	<b>44,187,851</b>	<b>369,002</b>	<b>2,406,477</b>	<b>(24,676,370)</b>	<b>23965%</b>
Fund Balance, Beginning of Year	68,728,643	83,183,539	83,183,539	83,183,539	83,552,542		
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 83,183,539</b>	<b>\$ 83,193,539</b>	<b>\$ 127,371,390</b>	<b>\$ 83,552,542</b>	<b>\$ 85,959,019</b>		

**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
SECTION A. REVENUES										
REVENUES FROM LOCAL SOURCES										
Taxation										
Ad Valorem Taxes	1111-000	\$ 75,482,077	\$ 75,800,000	\$ 77,619,263	\$ 79,538,043	\$ 79,538,043	\$ 82,500,000	\$ 2,961,957	4%	
Sales and Use Taxes	1131-000	88,093,553	77,700,000	65,280,736	96,000,000	96,000,000	85,200,000	(10,800,000)	-11%	
Tuition from Individuals	1311-000	205,993	200,000	141,448	200,000	200,000	200,000	-	0%	
Earnings on Investments	1530-000	(1,349,525)	100,000	206,101	850,000	850,000	100,000	(750,000)	-88%	
Other Miscellaneous Revenue From Local Sources										
Rentals	1910-000	53,984	50,000	39,931	62,000	62,000	50,000	(12,000)	-19%	
Contributions and Donations	1920-000	443,524	410,000	364,991	460,000	460,000	410,000	(50,000)	-11%	
Kid Med	1992-000	435,040	500,000	223,981	500,000	500,000	500,000	-	0%	
E-Rate Reimbursements	1993-000	2,594,706	1,250,000	776,807	776,807	1,250,000	1,250,000	-	0%	
Other Miscellaneous Revenues	1999-000	1,342,973	500,000	1,795,624	1,800,000	1,800,000	500,000	(1,300,000)	-72%	
TOTAL REVENUES FROM LOCAL SOURCES		167,302,325	156,510,000	146,448,881	180,186,850	180,660,043	170,710,000	(9,950,043)	-6%	
REVENUE FROM STATE SOURCES										
State Public School Fund (MFP)	3110-000	118,615,711	124,852,194	82,055,510	127,000,000	127,000,000	128,100,000	1,100,000	1%	
Education Support Fund (8g)	3220-000	209,931	200,000	-	200,000	200,000	200,000	-	0%	
Professional Improvement Program (PIP)	3230-000	8,044	20,000	5,538	20,000	20,000	20,000	-	0%	
LA-4	3240-000	595,400	691,000	362,600	691,000	691,000	691,000	-	0%	
Non-public Textbook	3255-000	39,673	42,000	-	42,000	42,000	42,000	-	0%	
Other Restricted Revenues	3290-000	665,712	525,000	396,993	1,300,000	1,300,000	525,000	(775,000)	-60%	
Revenue Sharing-Constitutional Tax	3810-000	220,580	250,000	74,773	250,000	250,000	250,000	-	0%	
Retirement (PIP)	3910-000	2,009	10,000	-	10,000	10,000	10,000	-	0%	
TOTAL REVENUE FROM STATE SOURCES		120,357,060	126,590,194	82,895,414	129,513,000	129,513,000	129,838,000	325,000	0%	
TOTAL REVENUES		287,659,386	283,100,194	229,344,295	309,699,850	310,173,043	300,548,000	(9,625,043)	6.16%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<b>SECTION B. EXPENDITURES</b>										
<b>INSTRUCTION</b>										
<b>Regular Programs - Elementary/Secondary</b>										
<b>Salaries</b>										
Kindergarten Teachers	1105-112	\$ 2,131,332	\$ 2,251,972	\$ 1,358,715	\$ 2,329,226	\$ 2,251,972	\$ 2,437,534	\$ 185,562	8%	
Elementary Teachers (grades 1 thru 8)	1110-112	46,123,325	49,122,328	30,518,742	51,503,914	51,503,914	50,435,508	(1,068,406)	-2%	
Secondary Teachers (grades 9 thru 12)	1130-112	19,907,871	21,271,825	13,194,128	22,192,643	22,192,643	21,586,405	(606,238)	-3%	
Para-professionals (Aides)	1100-115	847,356	641,883	519,280	890,195	641,883	691,511	49,628	8%	
Substitute Teachers and Aides	1100-123	685,099	763,627	867,018	1,243,874	1,243,874	1,243,874	-	0%	
Other Substitute/Temporary Employees	1100-120	4,985	8,545	18,547	31,794	8,545	31,794	23,249	272%	
Sabbatical Leave	1100-140	29,270	75,000	(10,910)	(18,703)	75,000	75,000	-	0%	
Purchased Professional and Technical Serv.	1100-300	4,203,717	4,500,000	3,007,552	4,511,328	4,500,000	4,500,000	-	0%	
Repairs and Maintenance Services	1100-430	61,333	100,000	107	160	100,000	100,000	-	0%	
Rental of Equipment (Copiers)	1100-442	1,160,702	1,200,000	932,095	1,398,143	1,200,000	1,200,000	-	0%	
Tuition Paid to Education Service Agencies	1100-564	452,203	450,000	438,524	438,524	450,000	450,000	-	0%	
Travel Expense Reimbursement	1100-582	11,979	10,000	5,763	9,879	10,000	10,000	-	0%	
Other Purchased Services	1100-500	1,714,252	2,500,000	1,761,363	2,642,044	2,500,000	2,500,000	-	0%	
<b>Instructional Supplies</b>										
Technology-related Supplies	1100-615	2,247,246	2,500,000	345,664	1,500,000	2,500,000	1,914,431	(585,569)	-23%	
Materials and Supplies	1100-610	1,017,947	2,500,000	2,113,340	2,500,000	2,500,000	2,500,000	-	0%	
Textbooks/Workbooks	1100-642	259,784	1,500,000	58,718	400,000	1,500,000	400,000	(1,100,000)	-73%	
Other Supplies	1100-600	70,103	47,377	125,096	125,096	47,377	125,096	77,719	164%	
<b>Property/Equipment</b>										
Miscellaneous Expenditures	1100-800	4,629	-	(17,431)	-	-	-	-	--	
<b>Employee Benefits</b>										
Group Insurance	1100-210	10,265,534	10,432,612	6,543,793	11,152,384	11,152,384	11,375,432	223,048	2%	
FICA	1100-220	2,896	47,875	1,109	1,901	47,875	79,091	31,216	65%	
Medicare Taxes	1100-225	959,042	1,074,960	640,694	1,098,333	1,074,960	1,109,274	34,314	3%	
Louisiana Teachers Retirement	1100-231	17,266,964	18,128,971	11,321,885	19,034,129	19,034,129	18,111,623	(922,506)	-5%	
Louisiana School Employees Retirement	1100-233	-	500	-	-	500	-	(500)	-100%	
Other Retirement	1100-239	62,191	64,555	40,154	68,835	64,555	68,835	4,280	7%	
Workmen's Compensation	1100-260	200,813	414,737	74,623	127,924	414,737	427,989	13,252	3%	
Health Benefits (Retirees)	1100-270	5,324,716	5,260,702	3,970,026	5,955,039	5,260,702	6,074,140	813,438	15%	
Sick Leave Severance Pay	1100-281	102,148	116,041	150,438	257,895	116,041	257,895	141,854	122%	
Annual Leave Severance Pay	1100-282	-	-	281	483	-	500	500	--	
<b>Total Regular Programs - Elementary/Secondary</b>		<b>115,117,436</b>	<b>124,983,509</b>	<b>77,979,315</b>	<b>129,395,040</b>	<b>130,391,090</b>	<b>127,705,933</b>	<b>(2,685,158)</b>	<b>-2%</b>	
<b>Special Education Programs</b>										
<b>Special Education including Summer and Pre-school Programs</b>										
<b>Salaries</b>										
Teachers	1210-112	10,780,579	11,359,689	7,347,258	12,372,003	12,372,003	11,890,088	(481,914)	-4%	
Aides	1210-115	5,566,324	6,142,157	3,980,414	6,823,567	6,142,157	6,672,757	530,600	9%	
Purchased Professional and Technical Serv.	1210-300	127,716	200,000	46,082	78,997	200,000	856,380	656,380	328%	
Rental of Equipment (Copier)	1210-442	8,905	15,000	5,667	8,500	15,000	15,000	-	0%	
Travel Expense Reimbursement	1210-582	-	1,000	456	684	1,000	1,000	-	100%	
<b>Instructional Supplies</b>										
Instructional Supplies	1210-610	7,882	11,823	-	-	11,823	-	(11,823)	-100%	
Other Supplies	1210-600	2,342	5,500	2,491	3,736	5,500	5,500	-	0%	
Supplies-Technology Related	1210-615	-	-	5,275	7,913	-	10,000	10,000		
<b>Employee Benefits</b>										
Group Insurance	1210-210	3,256,697	3,473,581	2,162,342	3,720,755	3,720,755	3,635,986	(84,769)	-2%	
FICA	1210-220	1,694	5,000	187	320	5,000	500	(4,500)	--	
Medicare Taxes	1210-225	221,138	253,777	154,352	264,603	253,777	269,161	15,384	6%	
Louisiana Teachers Retirement	1210-231	3,997,425	4,295,458	2,723,906	4,575,130	4,575,130	4,427,646	(147,484)	-3%	
Louisiana School Employees Retirement	1210-233	-	-	449	770	-	1,000	1,000	--	
Other Retirement	1210-239	39,426	45,000	22,754	39,007	45,000	45,000	-	0%	
Workmen's Compensation	1210-260	55,243	98,010	27,310	46,818	98,010	103,952	5,942	6%	
Health Benefits (Retirees)	1210-270	1,320,744	1,304,866	993,847	1,500,428	1,500,428	1,530,436	30,009	2%	
Sick Leave Severance Pay	1210-281	35,194	25,000	27,632	47,368	25,000	25,000	-	0%	
<b>Total - Special Education Programs</b>		<b>25,441,430</b>	<b>27,235,861</b>	<b>17,500,421</b>	<b>29,490,600</b>	<b>28,970,583</b>	<b>29,489,408</b>	<b>518,825</b>	<b>2%</b>	

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Gifted and Talented Programs										
Salaries										
Teacher Salaries	1220-112	\$ 1,185,046	\$ 1,056,980	\$ 723,738	\$ 1,240,693	\$ 1,056,980	\$ 1,072,835	\$ 15,855	2%	
Purchased Professional and Technical Serv.	1220-300	83	1,000	-	-	1,000	-	(1,000)	-100%	
Travel Expense Reimbursement	1220-582	12,227	15,974	9,931	14,187	15,974	14,187	(1,787)	-11%	
Other Purchased Services	1220-500	-	1,000	-	-	1,000	-	(1,000)	-100%	
Materials and Supplies	1220-610	11,474	17,000	6,483	8,104	17,000	10,000	(7,000)	-41%	
Other Supplies	1220-600	-	2,000	-	-	2,000	-	(2,000)	-100%	
Employee Benefits										
Group Insurance	1220-210	170,672	278,821	105,918	181,574	278,821	185,205	(93,616)	-34%	
Medicare Taxes	1220-225	15,357	15,326	9,569	16,405	15,326	15,556	230	2%	
Louisiana Teachers Retirement	1220-231	282,000	262,131	158,933	272,456	262,131	258,553	(3,578)	-1%	
Workmen's Compensation	1220-260	7,084	5,919	4,361	7,477	5,919	6,008	89	2%	
Sick Leave Severance Pay	1220-281	15,582	20,000	15,505	26,580	20,000	30,000	10,000	50%	
Total - Gifted and Talented		1,699,525	1,676,151	1,034,438	1,767,475	1,676,151	1,592,344	(83,807)	-5%	
Total Special Education Expenditures		27,140,955	28,912,012	18,534,859	31,258,074	30,646,734	31,081,752	435,018	1%	
Career and Technical Education Programs										
Salaries										
Agriculture Teachers	1310-112	749,899	803,168	567,515	851,272	803,168	750,724	(52,444)	-7%	
Family & Consumer Science Teachers	1340-112	71,152	80,471	44,941	77,042	80,471	98,198	17,727	22%	
Trade and Industry Program Teachers	1350-112	65,314	74,961	42,383	72,657	74,961	93,747	18,786	25%	
Business and Administration Teachers	1360-112	346,149	368,167	222,337	381,149	368,167	406,866	38,699	11%	
Other Career and Tech. Ed. Teachers	1390-112	263,504	316,096	219,638	376,523	316,096	399,671	83,575	26%	
Other Substitute/Temporary Employees	1300-120	600	1,034	650	1,114	1,034	1,131	97	9%	
Purchased Professional and Technical Serv.	1300-300	53,869	90,000	38,351	57,526	90,000	90,000	-	0%	
Repairs and Maintenance Services	1300-430	-	-	478	717	-	-	-	--	
Tuition to Private Sources	1300-563	-	500	-	-	500	-	(500)	100%	
Tuition	1300-564	508,709	198,150	496,917	745,376	198,150	745,376	547,226	276%	
Travel Expense Reimbursement	1300-582	33,698	13,000	10,804	16,205	13,000	13,000	-	0%	
Other Purchased Services	1300-500	184,749	110,000	74,400	111,600	110,000	110,000	-	0%	
Instructional Supplies										
Technology-related Supplies	1300-615	36,290	36,000	16,648	16,648	36,000	36,000	-	0%	
Materials and Supplies	1300-610	246,445	120,000	104,463	104,463	120,000	120,000	-	0%	
Textbooks/Workbooks	1300-642	6,304	20,000	13,805	20,707	20,000	20,000	-	100%	
Equipment	1300-730	112,473	50,000	-	-	50,000	-	(50,000)	100%	
Miscellaneous Expenditures	1300-800	9,125	8,000	8,600	8,600	8,000	8,000	-	100%	
Other Supplies	1300-600	4,089	6,000	77	116	6,000	200	(5,800)	-97%	
Employee Benefits										
Group Insurance	1300-210	172,847	299,481	113,563	194,680	299,481	233,383	(66,098)	-22%	
FICA	1300-220	12,235	64	11,280	19,337	64	70	6	10%	
Medicare Taxes	1300-225	21,012	23,837	15,517	26,601	23,837	25,380	1,543	6%	
Louisiana Teachers Retirement	1300-231	327,389	407,430	226,805	388,809	407,430	421,558	14,128	3%	
Louisiana School Employees Retirement	1300-233	-	50	-	-	50	-	(50)	100%	
Workmen's Compensation	1300-260	8,490	9,206	6,260	10,731	9,206	9,802	596	6%	
Health Benefits (Retirees)	1300-270	106,033	104,758	88,033	132,049	104,758	134,690	29,932	29%	
Annual Leave Severance Pay	1300-282	5,647	5,000	3,867	5,801	5,000	5,000	-	0%	
Total Career and Technical Education Program Expend.		3,346,022	3,145,374	2,327,333	3,619,724	3,145,374	3,722,795	577,422	18%	
Other Instructional Programs - Elementary/Secondary										
Co-curricular Activities (Band, chorus, choir, speech, debate, etc.)										
Salaries										
Teachers	1410-112	1,047,150	1,127,025	662,083	1,134,999	1,127,025	876,610	(250,415)	-22%	
Purchased Professional and Tech. Serv.	1410-300	3,478	3,500	2,763	4,737	3,500	5,000	1,500	43%	
Repairs and Maintenance Services	1410-430	7,612	4,256	5,708	8,561	4,256	8,561	4,305	101%	
Materials and Supplies	1410-610	65,408	75,000	60,240	60,240	75,000	75,000	-	0%	
Other Supplies	1410-600	3,342	10,000	3,592	5,388	10,000	10,000	-	0%	
Property/Equipment	1410-730	-	15,000	-	-	15,000	-	(15,000)	--	
Employee Benefits										
Group Insurance	1410-210	102,465	212,299	63,262	108,449	212,299	110,618	(101,681)	-48%	
FICA	1410-220	62	-	247	423	-	-	-	--	
Medicare Taxes	1410-225	13,538	16,342	8,591	14,728	16,342	12,711	(3,631)	-22%	
Louisiana Teachers Retirement	1410-231	237,003	279,152	152,784	261,915	279,152	211,013	(68,139)	-24%	
Louisiana School Employees Retire.	1410-233	-	12	20	20	-	-	-	--	
Other Retirement	1410-239	197	350	118	202	350	250	(100)	-29%	
Workmen's Compensation	1410-260	8,568	10,000	5,375	9,215	10,000	10,000	-	0%	
Sick Leave Severance Pay	1410-281	-	3,000	-	-	3,000	-	(3,000)	-100%	
Total - Co-curricular Activities		1,488,822	1,755,924	964,773	1,608,875	1,755,924	1,319,762	(436,162)	-25%	

(Continued)

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Athletics Programs										
Salaries										
Teachers	1420-112	\$ 1,011,262	\$ 1,128,276	\$ 621,696	\$ 1,065,764	\$ 1,128,276	\$ 852,862	\$ (275,414)	-24%	
Other Substitute/Temporary Employee	1420-120	2,270	2,608	3,282	5,626	2,608	5,711	3,103	119%	
Purchased Professional and Tech. Serv.	1420-300	-	60,000	-	-	60,000	-	(60,000)	-100%	
Travel Expense Reimbursement	1420-582	-	-	74	111	-	120	120	--	
Other Purchased Services	1420-500	2,608	8,400	8,400	12,600	8,400	15,000	6,600	79%	
Materials and Supplies	1420-610	23,143	40,000	46,198	69,296	40,000	70,000	30,000	75%	
Other Supplies	1420-600	2,221	25,000	560	840	25,000	1,000	(24,000)	-96%	
Employee Benefits										
FICA	1420-220	5,244	10,166	3,766	6,457	10,166	10,166	-	0%	
Medicare Taxes	1420-225	13,918	16,396	8,580	14,709	16,396	12,449	(3,947)	-24%	
Louisiana Teachers Retirement	1420-231	221,848	269,378	133,192	228,328	269,378	195,106	(74,272)	-28%	
Louisiana School Employees Retire.	1420-233	3,175	6,667	1,112	1,907	6,667	6,667	-	0%	
Other Retirement	1420-239	1,699	3,767	1,057	1,811	3,767	3,767	-	0%	
Workmen's Compensation	1420-260	6,525	6,333	3,803	6,520	6,333	4,808	(1,525)	-24%	
Total - Athletic Programs		1,293,913	1,576,993	831,720	1,413,970	1,576,993	1,177,656	(399,335)	-25%	
Junior ROTC Program										
Salaries										
Teachers	1450-112	190,051	171,558	82,247	123,371	171,558	125,221	(46,337)	-27%	
Purchased Professional and Tech. Serv.	1450-300	3,018	7,000	248	373	7,000	500	(6,500)	-93%	
Employee Benefits										
Group Insurance	1450-210	3,242	108,398	110	165	108,398	169	(108,229)	-100%	
Medicare Taxes	1450-225	4,551	2,488	1,358	2,037	2,488	1,816	(672)	-27%	
Louisiana Teachers Retirement	1450-231	78,860	42,546	12,419	18,628	42,546	30,178	(12,368)	-29%	
Workmen's Compensation	1450-260	1,848	961	553	829	961	701	(260)	-27%	
Sick Leave Severance Pay	1450-281	-	-	9,815	16,825	-	20,000	20,000	--	
Annual Leave Severance Pay	1450-282	1,827	-	1,598	2,740	-	3,000	3,000	--	
Total - Junior ROTC Programs		283,397	332,950	108,348	164,968	332,950	181,585	(151,366)	-45%	
After School Programs										
Salaries - Teachers										
Teachers	1460-112	-	250,000	-	-	250,000	250,000	-	100%	
Employee Benefits										
Medicare Taxes	1460-225	-	3,625	-	-	3,625	3,625	-	100%	
Louisiana Teachers Retirement	1460-231	-	62,000	-	-	62,000	60,250	(1,750)	100%	
Workmen's Compensation	1460-260	-	1,400	-	-	1,400	1,400	-	100%	
Total - After School Programs		-	317,025	-	-	317,025	315,275	(1,750)	100%	
Summer School Programs										
Salaries										
Teachers	1470-112	-	656,377	109	656,377	656,377	666,223	9,846	1%	
Para-professionals (Aides)	1470-115	-	6,764	-	6,764	6,764	6,866	101	1%	
Materials and Supplies	1470-610	-	1,000	-	1,000	1,000	1,000	-	100%	
Other Supplies	1470-600	-	20,000	-	20,000	20,000	20,000	-	0%	
Employee Benefits										
FICA	1470-220	-	250	-	250	250	250	-	100%	
Medicare Taxes	1470-225	-	9,616	2	9,616	9,616	9,760	144	1%	
Louisiana Teachers Retirement	1470-231	-	164,459	-	164,459	164,459	162,214	(2,245)	-1%	
Louisiana School Employees Retirement	1470-233	-	-	30	-	-	-	-	--	
Other Retirement	1470-239	-	500	-	500	500	500	-	100%	
Workmen's Compensation	1470-260	-	3,714	9	3,714	3,714	3,769	55	1%	
Total - Summer School Programs		-	862,679	149	862,680	862,679	870,582	7,901	1%	
Alternative School Programs										
Salaries - Teachers										
Teachers	1480-112	484,588	513,508	302,804	519,092	513,508	526,879	13,371	3%	
Para-professionals (Aides)	1480-115	48,483	50,467	30,557	52,384	50,467	53,170	2,703	5%	
Other Purchased Services	1480-500	-	55,000	-	-	55,000	-	(55,000)	-100%	
Materials and Supplies	1480-610	-	1,500	-	-	1,500	-	(1,500)	-100%	
Employee Benefits										
Group Insurance	1480-210	57,572	163,796	33,664	57,709	163,796	58,863	(104,933)	-64%	
Medicare Taxes	1480-225	7,504	7,446	4,713	8,079	7,446	7,640	194	3%	
Louisiana Teachers Retirement	1480-231	134,334	127,350	82,674	141,726	127,350	269,257	141,907	111%	
Workmen's Compensation	1480-260	3,145	2,876	1,967	3,372	2,876	2,951	75	3%	
Sick Leave Severance Pay	1480-281	-	30,000	-	-	30,000	-	(30,000)	100%	
Health Benefits (Retirees)	1480-270	293,861	290,328	209,202	313,803	290,328	320,079	29,751	10%	
Total - Alternative School Programs		1,029,486	1,242,269	665,580	1,096,166	1,242,269	1,238,838	(3,433)	0%	
Other Instructional Programs										
Salaries										
Purchased Professional and Tech. Serv.	1490-300	31,645	25,000	12,401	18,602	25,000	25,000	-	0%	
Tuition	1490-569	-	148,411	-	-	148,411	-	(148,411)	--	
Total - Other Instructional Programs		31,645	173,411	12,401	18,602	173,411	25,000	(148,411)	-86%	
Total Other Instructional Program Expenditures										
		4,127,263	6,261,252	2,582,971	5,165,261	6,261,252	5,128,698	(1,132,555)	-18%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<b>Special Programs</b>										
Every Student Succeeds Act (ESSA) Programs										
Salaries										
Teachers	1510-112	\$ 2,640	\$ 6,458	\$ 2,750	\$ 4,714	\$ 6,458	\$ 4,785	\$ (1,673)	-26%	
Para-professionals (Aides)	1510-115	49,477	73,833	26,888	46,094	73,833	46,785	(27,048)	-37%	
Purchased Professional and Technical	510-300	25	400	-	-	400	-	-	-100%	
Rental of Equipment (Copier)	1510-442	-	3,000	-	-	3,000	-	(3,000)	-100%	
Travel Expense Reimbursement	1510-582	243	-	3,053	4,580	-	-	-	--	
Materials and Supplies	1510-610	22	400	-	-	400	-	(400)	-100%	
Other Supplies	1510-600	2,306	2,500	725	1,088	2,500	2,500	-	0%	
Employee Benefits										
Group Insurance	1510-210	10,399	118,442	3,914	6,710	118,442	6,844	(111,598)	-94%	
FICA	1510-220	112	-	40	81	-	100	100	--	
Medicare Taxes	1510-225	681	1,164	396	679	1,164	748	(416)	-36%	
Louisiana Teachers Retirement	1510-231	12,831	19,912	7,189	12,324	19,912	12,428	(7,484)	-38%	
Workmen's Compensation	1510-260	330	450	175	300	450	289	(161)	-36%	
Health Benefits (Retirees)	1510-270	195,226	192,879	142,008	213,012	192,879	217,273	24,394	13%	
Sick Leave Severance Pay	1510-281	5,779	4,000	-	-	4,000	-	(4,000)	-100%	
Total - No Child Left Behind		280,071	423,438	187,139	289,582	423,438	291,752	(131,286)	-31%	
English Language Acquisition Group (Title III)										
Salaries										
Teachers	1520-112	222,617	245,533	159,617	273,630	245,533	277,734	32,201	13%	
Para-professionals (Aides)	1520-115	145,336	150,776	102,295	175,363	150,776	177,993	27,217	18%	
Salaries for Sabbatical Leave	1520-140	-	-	(10,663)	(10,663)	-	-	-	-	
Purchased Professional and Technical	520-300	-	-	166	166	-	200	-	-	
Travel Expense Reimbursement	1520-582	1,410	2,700	3,766	5,380	2,700	6,000	3,300	122%	
Employee Benefits										
Group Insurance	1520-210	87,767	194,512	59,133	101,371	194,512	103,399	(91,113)	-47%	
Medicare Taxes	1520-225	4,925	5,746	3,378	5,790	5,746	6,608	862	15%	
Louisiana Teachers Retirement	1520-231	93,288	98,285	64,954	111,350	98,285	109,830	11,545	12%	
Workmen's Compensation	1520-260	2,171	2,219	1,481	2,538	2,219	2,552	333	15%	
Total - English Language Acquisition		557,515	699,772	384,127	664,926	699,772	684,317	(15,654)	-2%	
Pre-Kindergarten Programs										
Salaries										
Teachers	1530-112	1,682,380	1,644,917	973,720	1,669,235	1,644,917	1,436,526	(208,391)	-13%	
Para-professionals (Aides)	1530-115	477,608	530,306	467,455	801,351	530,306	813,372	283,066	53%	
Purchased Prof. and Tech. Services	1530-300	19,076	40,000	23,886	35,828	40,000	40,000	-	0%	
Rental of Equipment (Copier)	1530-442	4,733	5,325	2,761	4,142	5,325	4,142	(1,183)	-22%	
Travel Expense Reimbursement	1530-582	14,149	10,000	7,537	11,305	10,000	12,000	2,000	20%	
Other Purchased Services	1530-500	54,985	60,000	49,955	74,932	60,000	75,000	15,000	25%	
Technology-Related Supplies	1530-615	-	5,000	-	-	5,000	-	(5,000)	-100%	
Materials and Supplies	1530-610	36,280	42,301	27,248	40,873	42,301	40,873	(1,428)	-3%	
Other Supplies	1530-600	4,711	4,664	6,930	6,930	4,664	6,930	2,266	49%	
Textbooks	1530-642	-	50,000	-	-	50,000	-	(50,000)	-100%	
Property/Equipment	1530-730	24,370	-	-	-	-	-	-	-	
Miscellaneous	1530-800	744	1,000	732	1,255	1,000	1,300	300	100%	
Employee Benefits										
Group Insurance	1530-210	390,880	497,829	261,123	447,640	497,829	456,593	(41,236)	-8%	
Medicare Taxes	1530-225	29,172	31,541	19,531	33,482	31,541	32,624	1,083	3%	
Louisiana Teachers Retirement	1530-231	546,125	539,305	358,876	615,217	539,305	371,775	(167,530)	-31%	
Louisiana School Emp. Retirement	1530-233	76	150	-	-	150	-	(150)	-100%	
Workmen's Compensation	1530-260	12,753	12,181	9,032	15,484	12,181	12,599	418	3%	
Sick Leave Severance Pay	1530-281	13,848	5,000	-	-	5,000	-	(5,000)	-100%	
Total - Pre-Kindergarten Programs		3,311,876	3,479,518	2,208,787	3,757,674	3,479,518	3,303,733	(175,786)	-5%	
<b>Total Special Program Expenditures</b>		<b>4,149,462</b>	<b>4,602,729</b>	<b>2,780,054</b>	<b>4,712,181</b>	<b>4,602,729</b>	<b>4,279,802</b>	<b>(322,726)</b>	<b>-7%</b>	

(Continued)



**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget			
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
SUPPORT SERVICES PROGRAMS											
Pupil Support Services											
Attendance and Social Work Services											
Salaries											
Supervisors	2111-111	\$ 95,524	\$ 96,904	\$ 65,821	\$ 98,732	\$ 96,904	\$ 100,213	\$ 3,309	3%		
Clerical/Secretarial	2110-114	11,965	18,047	-	-	18,047	-	(18,047)	-100%		
Other	2110-100	127,097	129,606	88,904	133,356	129,606	135,356	5,750	4%		
Rental of Equipment (Copier)	2110-442	12,989	14,000	11,701	17,551	14,000	20,000	6,000	43%		
Travel Expense Reimbursement	2110-582	5,432	12,000	17,470	26,205	12,000	30,000	18,000	150%		
Materials and Supplies	2110-610	11,025	4,593	32,501	32,501	4,593	32,501	27,908	608%		
Other Supplies	2110-600	1,856	1,800	-	-	1,800	-	(1,800)	-100%		
Employee Benefits											
Group Insurance	2110-210	32,467	49,248	20,718	31,077	49,248	31,699	(17,549)	-36%		
Medicare Taxes	2110-225	3,269	3,546	2,153	3,230	3,546	3,416	(130)	-4%		
Louisiana Teachers Retirement	2110-231	59,171	60,650	38,446	57,669	60,650	56,772	(3,878)	-6%		
Workmen's Compensation	2110-260	1,389	1,370	917	1,376	1,370	1,319	(51)	-4%		
Annual Leave Severance Pay	2110-282	1,169	1,200	-	-	1,200	-	(1,200)	--		
Total - Attendance and Social Work Services		363,404	392,963	278,631	401,696	392,963	411,276	18,312	5%		
Guidance Services											
Salaries											
Guidance Counselors	2122-113	3,227,668	3,383,632	1,925,892	3,301,530	3,383,632	3,453,421	69,789	2%		
Clerical/Secretarial	2120-114	73,349	76,338	44,255	75,865	76,338	77,003	665	1%		
Materials and Supplies	2120-610	-	500	-	-	500	-	(500)	-100%		
Employee Benefits											
Group Insurance	2120-210	461,926	490,841	276,181	473,453	490,841	482,922	(7,919)	-2%		
Medicare Taxes	2120-225	45,190	50,170	27,351	46,888	50,170	51,191	1,021	2%		
Louisiana Teachers Retirement	2120-231	799,783	838,073	478,821	820,837	838,073	850,832	12,759	2%		
Louisiana School Employees' Retirement	2120-233	-	500	-	-	500	-	(500)	100%		
Other Retirement	2120-239	-	20,000	-	-	20,000	-	(20,000)	-100%		
Workmen's Compensation	2120-260	19,273	19,376	11,598	19,883	19,376	19,770	394	2%		
Health Benefits (Retirees)	2120-270	735,664	726,820	546,042	819,063	726,820	835,444	108,624	15%		
Sick Leave Severance Pay	2120-281	-	-	18,598	31,882	-	35,000	35,000	--		
Total - Guidance Services		5,362,852	5,606,249	3,328,739	5,589,400	5,606,249	5,805,584	199,334	4%		
										(Continued)	

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Health Services										
Salaries										
Supervisors	2131-111	64,744	65,962	39,808	68,243	65,962	69,266	3,304	5%	
Therapists, Specialists, Counselors	2130-113	1,200	1,207	1,300	1,300	1,207	1,320	113	100%	
Nurses	2134-118	1,117,682	1,191,251	831,429	1,679,537	1,191,251	1,233,019	41,768	4%	
Clerical/Secretarial	2130-114	11,468	5,500	14,332	24,569	5,500	24,569	19,069	--	
Purchased Professional and Tech. Services	2130-300	177,085	240,395	14,657	21,985	240,395	21,985	(218,410)	-91%	
Repairs and Maintenance Services	2130-430	413	1,000	-	-	1,000	-	(1,000)	--	
Rental of Equipment (Copier)	2130-442	-	2,556	-	-	2,556	-	(2,556)	-100%	
Travel Expense Reimbursement	2130-582	10,157	8,000	5,676	8,109	8,000	8,000	-	0%	
Materials and Supplies	2130-610	9,859	20,000	32,177	48,265	20,000	50,000	30,000	150%	
Other Supplies	2130-600	1,539	-	(92)	-	-	-	-	--	
All Other Equipment	2130-730	12,462	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2130-210	174,941	191,168	140,443	240,760	191,168	245,575	54,407	28%	
Medicare Taxes	2130-225	16,188	18,247	11,983	20,542	18,247	18,902	655	4%	
Louisiana Teachers Retirement	2130-231	294,663	299,088	215,346	369,164	299,088	216,576	(82,512)	-28%	
Other Retirement	2130-239	11,786	13,000	7,490	12,840	13,000	13,000	-	0%	
Workmen's Compensation	2130-260	7,051	7,047	5,232	8,970	7,047	7,300	253	4%	
Total - Health Services		1,911,238	2,064,421	1,319,781	2,504,285	2,064,421	1,909,513	(154,908)	-8%	
Educational Assessments										
Salaries										
Psychologists	2143-113	615,195	640,064	419,418	719,002	640,064	729,787	89,723	14%	
Educational Diagnosticians	2145-113	731,638	782,105	453,167	776,857	782,105	788,510	6,405	1%	
Other Therapists, Counselors, Soc. Workers	2140-113	350,499	371,045	221,948	380,481	371,045	386,189	15,144	4%	
Sabbatical Leave	2140-140	-	12,000	-	-	12,000	-	(12,000)	-100%	
Employee Benefits										
Group Insurance	2140-210	219,083	236,978	142,752	244,717	236,978	249,611	12,633	5%	
Medicare Taxes	2140-225	23,262	26,002	15,236	26,119	26,002	27,615	1,613	6%	
Louisiana Teachers Retirement	2140-231	397,531	444,717	248,939	426,753	444,717	458,981	14,264	3%	
Workmen's Compensation	2140-260	10,014	10,042	6,547	11,224	10,042	10,665	623	6%	
Sick Leave Severance Pay	2140-281	-	7,500	15,187	26,034	7,500	30,000	22,500	300%	
Total - Educational Assessments		2,347,224	2,530,454	1,523,193	2,611,187	2,530,454	2,681,358	150,905	6%	
								-	(Continued)	

**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget	
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%
Speech Pathology and Audiology Services									
Salaries									
Speech Therapists	2152-113	2,530,424	2,652,441	1,662,148	2,798,001	2,652,441	2,839,971	187,530	7%
Purchased Professional and Tech. Services	2150-300	24,640	30,000	46,094	65,849	30,000	70,000	40,000	133%
Employee Benefits									
Group Insurance	2150-210	379,550	398,976	264,388	453,236	398,976	462,301	63,325	16%
Medicare Taxes	2150-225	34,673	38,460	22,781	39,054	38,460	41,180	2,720	7%
Louisiana Teachers Retirement	2150-231	637,083	657,805	414,546	710,650	657,805	684,433	26,628	4%
Workmen's Compensation	2150-260	14,935	14,854	9,807	16,811	14,854	15,904	1,050	7%
Sick Leave Severance Pay	2150-281	863	18,000	-	-	18,000	-	(18,000)	-100%
Total - Speech Pathology and Audiology Services		3,622,167	3,810,536	2,419,764	4,083,601	3,810,536	4,113,788	303,252	8%
Occupational Therapy and Related Services									
Salaries									
Occupational Therapists	2161-113	462,550	480,609	348,143	596,816	480,609	605,769	125,160	26%
Physical Therapists	2166-113	153,949	160,682	94,413	161,851	160,682	164,279	3,597	2%
Purchased Professional and Technical Serv.	2160-300	92,146	130,000	41,756	62,634	130,000	100,000	(30,000)	-23%
Employee Benefits									
Group Insurance	2160-210	66,704	83,180	50,505	86,581	83,180	88,312	5,132	6%
Medicare Taxes	2160-225	8,447	9,299	6,077	10,418	9,299	11,166	1,867	20%
Louisiana Teachers Retirement	2160-231	155,358	159,040	109,754	188,149	159,040	185,581	26,541	17%
Workmen's Compensation	2160-260	3,637	4,319	2,611	4,476	4,319	4,872	553	13%
Total - Occupational Therapy and Related Services		942,792	1,027,129	653,259	1,110,925	1,027,129	1,159,979	132,850	13%
Other Pupil Support									
Salaries									
Other Supervisors	2190-111	71,072	82,361	49,021	84,037	82,361	85,297	2,936	4%
Other Clerical/Secretarial	2190-114	-	-	-	-	-	-	-	-
Other Salaries	2190-100	45,771	46,885	28,087	48,150	46,885	48,872	1,987	4%
Purchased Professional and Technical Svcs.	2190-300	138,300	120,000	1,380	120,000	120,000	120,000	-	0%
Travel Expense Reimbursement	2190-582	3,829	5,000	3,885	5,550	5,000	5,000	-	0%
Other Purchased Services	2190-500	-	3,326	-	-	3,326	-	(3,326)	-100%
Technology-Related Supplies	2190-615	-	1,000	-	-	1,000	-	(1,000)	-100%
Supplies	2190-600	-	177	-	-	177	-	(177)	-100%
Materials and Supplies	2190-610	43,166	30,000	33,214	49,822	30,000	50,000	20,000	67%
Employee Benefits									
Group Insurance	2190-210	22,675	39,969	12,582	21,569	39,969	22,000	(17,969)	-45%
Medicare Taxes	2190-225	618	1,874	1,062	1,821	1,874	1,945	71	4%
Louisiana Teachers Retirement	2190-231	29,964	32,053	19,465	33,369	32,053	32,335	282	1%
Workmen's Compensation	2190-260	803	724	463	794	724	751	27	4%
Total - Other Pupil Support		373,666	363,369	149,160	365,110	363,369	366,201	2,832	1%
Total Pupil Support Services		14,923,341	15,795,122	9,672,527	16,666,204	15,795,122	16,447,700	652,577	4%

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<b>Instructional Staff Services</b>										
Improvement of Instructional Services										
Regular Programs										
Salaries										
Directors/Supervisors	2211-111	\$ 1,203,082	\$ 1,223,358	\$ 818,941	\$ 1,228,411	\$ 1,223,358	\$ 1,246,837	\$ 23,479	2%	
Clerical/Secretarial	2211-114	155,838	132,328	116,546	174,820	132,328	177,442	45,114	34%	
Purch. Professional and Technical Svcs.	2211-300	50	1,000	-	-	1,000	-	(1,000)	-100%	
Rental of Equipment (Copier)	2211-442	22,107	40,000	11,584	17,376	40,000	20,000	(20,000)	-50%	
Travel Expense Reimbursement	2211-582	24,199	25,000	19,400	29,101	25,000	30,000	5,000	20%	
Other Purchased Services	2211-500	1,410	88,000	539	808	88,000	808	(87,192)	-99%	
Technology-related Supplies	2211-615	1,707	50,000	-	-	50,000	-	(50,000)	-100%	
Materials and Supplies	2211-610	2,452	5,000	3,249	4,873	5,000	5,000	-	0%	
Other Supplies	2211-600	1,743	1,500	4,291	6,437	1,500	7,000	5,500	367%	
Employee Benefits										
Group Insurance	2211-210	172,625	193,016	118,654	177,981	193,016	181,541	(11,475)	-6%	
FICA	2211-220	-	-	40	69	-	100	100	--	
Medicare Taxes	2211-225	17,519	19,657	11,832	17,749	19,657	20,652	995	5%	
Louisiana Teachers Retirement	2211-231	321,541	336,210	206,136	309,204	336,210	343,251	7,041	2%	
Workmen's Compensation	2211-260	8,152	7,592	5,529	8,294	7,592	7,976	384	5%	
Health Benefits (Retirees)	2211-270	564,400	560,682	416,607	624,910	560,682	646,970	86,288	15%	
Sick Leave Severance Pay	2211-281	17,372	10,000	-	-	10,000	-	(10,000)	-100%	
Annual Leave Severance Pay	2211-282	9,337	5,000	-	-	5,000	-	(5,000)	-100%	
Special Education Programs										
Salaries										
Directors/Supervisors	2212-111	167,910	170,644	124,437	186,656	170,644	189,456	18,812	11%	
Clerical/Secretarial	2212-114	44,979	41,062	37,063	63,537	41,062	64,490	23,428	57%	
Other	2212-100	620,278	527,123	399,989	685,695	527,123	695,981	168,858	32%	
Travel Expense Reimbursement	2212-582	1,045	2,500	1,910	2,864	2,500	3,000	500	20%	
Miscellaneous Expenditures	2212-800	-	2,500	-	-	2,500	-	(2,500)	100%	
Employee Benefits										
Group Insurance	2212-210	205,514	102,957	79,166	118,748	102,957	121,123	18,166	18%	
Medicare Taxes	2212-225	10,354	10,713	7,900	11,850	10,713	13,774	3,061	29%	
Louisiana Teachers Retirement	2212-231	151,214	183,229	138,077	207,115	183,229	228,932	45,703	25%	
Workmen's Compensation	2212-260	4,497	4,137	3,446	5,169	4,137	5,320	1,183	29%	
Sick Leave Severance Pay	2212-281	48,530	-	17,255	25,883	-	30,000	30,000	--	
Annual Leave Severance Pay	2212-282	-	-	5,267	7,901	-	10,000	10,000	--	
Other Special Programs										
Salaries										
Directors/Supervisors	2214-111	34,149	25,000	26,831	40,247	25,000	45,000	20,000	80%	
Clerical/Secretarial	2214-114	30,971	32,762	16,720	28,663	32,762	29,093	(3,669)	-11%	
Other	2214-100	34,659	37,435	22,844	39,161	37,435	39,748	2,313	6%	
Purch. Professional and Technical Svcs.	2214-300	-	-	1,708	2,562	-	3,000	3,000	--	
Employee Benefits										
Group Insurance	2214-210	19,151	33,528	11,438	19,607	33,528	19,999	(13,529)	-40%	
Medicare Taxes	2214-225	1,344	1,380	888	1,523	1,380	1,651	271	20%	
Louisiana Teachers Retirement	2214-231	-	23,609	16,605	28,465	23,609	27,436	3,827	16%	
Workmen's Compensation	2214-260	589	533	392	672	533	638	105	20%	
Career and Technical Education Programs										
Salaries										
Directors/Supervisors	2215-111	99,737	100,889	69,019	103,529	100,889	105,082	4,193	4%	
Travel Expense Reimbursement	2215-582	2,204	3,000	1,536	2,305	3,000	3,000	-	0%	
Group Insurance	2215-210	7,469	22,618	5,093	7,640	22,618	7,793	(14,825)	-66%	
Louisiana Teachers Retirement	2215-231	25,134	25,020	17,117	25,675	25,020	25,325	305	1%	
Workmen's Compensation	2215-260	586	565	407	611	565	588	23	4%	
Total - Improvement of Instructional Services		4,035,073	4,049,551	2,738,458	4,216,110	4,049,551	4,358,005	308,458	8%	
Instruction and Curriculum Development Services										
Salaries										
Directors/Supervisors	2220-111	-	-	71,392	107,089	-	107,089	107,089	--	
Specialists	2220-113	1,013,684	1,038,282	727,200	1,246,629	1,038,282	1,265,329	227,047	22%	
Other Salaries	2220-100	360	621	-	-	621	-	(621)	--	
Rental of Equipment (Copier)	2220-442	33,038	50,000	18,966	28,449	50,000	30,000	(20,000)	-40%	
Travel Expense Reimbursement	2220-582	-	2,000	125	179	2,000	200	(1,800)	-90%	
Materials and Supplies	2220-610	34,386	55,000	52,009	78,014	55,000	80,000	25,000	45%	
Employee Benefits										
Group Insurance	2220-210	162,605	184,556	110,206	188,925	184,556	192,704	8,148	4%	
Medicare Taxes	2220-225	13,774	15,055	10,849	18,599	15,055	18,347	3,292	22%	
Louisiana Teachers Retirement	2220-231	255,675	257,494	198,051	339,516	257,494	304,944	47,450	18%	
Workmen's Compensation	2220-260	6,066	5,814	4,712	8,077	5,814	7,086	1,272	22%	
Total - Instruction and Curriculum Development		1,533,770	1,608,822	1,193,511	2,015,476	1,608,822	2,005,698	396,876	25%	

(Continued)

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Instructional Staff Training Services										
Regular Education										
Salaries										
Staff Instructors	2231-112	\$ 1,628,704	\$ 1,670,481	\$ 881,753	\$ 1,511,576	\$ 1,670,481	\$ 1,534,249	\$ (136,232)	-8%	
Stipend Pay	2231-150	-	11,000	4,000	5,000	11,000	5,000	(6,000)	-55%	
Purchased Professional and Technical Services	2231-300	3,500	5,000	3,500	3,500	5,000	5,000	-	0%	
Travel Expense Reimbursement	2231-582	2,496	5,000	1,934	2,764	5,000	5,000	-	0%	
Other Purchased Services	2231-500	109,020	55,000	-	-	55,000	-	(55,000)	-100%	
Materials and Supplies	2231-610	328	10,000	4,373	6,560	10,000	10,000	-	0%	
Other Supplies	2231-600	3,438	5,000	5,170	7,755	5,000	10,000	5,000	100%	
Miscellaneous Expenditures	2231-800	37,285	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2231-210	234,200	264,880	137,287	235,350	264,880	240,057	(24,823)	-9%	
Medicare Taxes	2231-225	21,993	24,381	12,165	20,853	24,381	22,319	(2,062)	-8%	
Louisiana Teachers Retirement	2231-231	385,912	417,007	215,714	369,796	417,007	370,959	(46,048)	-11%	
Educational Reimbursement	2231-240	536,093	500,000	301,021	450,000	500,000	500,000	-	0%	
Workmen's Compensation	2231-260	9,618	9,416	5,317	9,115	9,416	8,620	(796)	-8%	
Sick Leave Severance Pay	2231-281	5,579	25,000	15,427	23,141	25,000	25,000	-	100%	
Special Education										
Salaries										
Staff Instructors	2232-112	142,239	150,887	161,508	276,871	150,887	281,024	130,137	86%	
Employee Benefits										
Group Insurance	2232-210	9,941	25,823	17,880	30,651	25,823	31,264	5,441	21%	
Medicare Taxes	2232-225	2,016	2,188	2,222	3,809	2,188	4,075	1,887	86%	
Louisiana Teachers Retirement	2232-231	35,985	37,420	39,533	67,771	37,420	67,727	30,307	81%	
Workmen's Compensation	2232-260	843	845	941	1,612	845	1,574	729	86%	
Other Special Programs (ESSA, etc.)										
Staff Instructors	2234-112	(8,628)	111,693	82,369	141,204	111,693	143,322	31,629	28%	
Travel Expense Reimbursement	2234-582	-	500	-	-	500	-	(500)	-100%	
Employee Benefits										
Group Insurance	2234-210	7,050	22,586	9,762	16,735	22,586	17,070	(5,516)	100%	
Medicare Taxes	2234-225	1,381	1,620	1,140	1,954	1,620	2,078	458	28%	
Louisiana Teachers Retirement	2234-231	24,857	27,700	20,428	35,019	27,700	34,541	6,841	25%	
Workmen's Compensation	2234-260	582	625	486	833	625	803	178	28%	
Total - Instructional Staff Training Services		3,194,430	3,384,051	1,923,930	3,221,869	3,384,051	3,319,681	(64,371)	-2%	
Library/Media Services										
Salaries										
Head Librarian/Librarian - School Site	2252-112	1,878,968	1,963,551	1,138,536	1,951,777	1,963,551	1,480,744	(482,807)	-25%	
Therapists/Specialists/Counselors	2252-113	63,905	38,321	39,186	67,176	38,321	68,184	29,863	100%	
Library Aide	2252-115	406,418	451,238	258,471	443,094	451,238	449,740	(1,498)	0%	
Sabbatical Leave	2252-140	53,391	35,000	-	-	35,000	-	(35,000)	-100%	
Purchased Educational Services	2252-300	-	-	97	193	-	200	200	--	
Other Purchased Services	2252-500	10,419	95,000	-	-	95,000	-	(95,000)	-100%	
Supplies-Technology Related	2252-615	-	5,000	-	-	5,000	-	(5,000)	-100%	
Books and Periodicals	2252-640	184,682	250,000	109,577	250,000	250,000	250,000	-	0%	
Employee Benefits										
Group Insurance	2250-210	383,996	413,543	231,507	396,870	413,543	404,807	(8,736)	-2%	
Medicare Taxes	2250-225	32,404	36,078	19,326	33,130	36,078	28,981	(7,097)	-20%	
Louisiana Teachers Retirement	2250-231	568,903	617,051	337,339	578,295	617,051	612,310	(4,741)	-1%	
Workmen's Compensation	2250-260	14,213	13,933	8,474	14,527	13,933	11,193	(2,740)	-20%	
Sick Leave Severance Pay	2250-281	6,102	20,000	-	-	20,000	-	(20,000)	-100%	
Total - Library/Media Services		3,603,509	3,938,714	2,142,513	3,735,061	3,938,714	3,306,158	(632,557)	-16%	
Other Instructional Staff Services										
Other Salaries	2290-100	10,400	17,927	800	1,371	17,927	1,392	(16,535)	-92%	
Employee Benefits										
Medicare Taxes	2290-225	142	260	12	20	260	20	(240)	-92%	
Louisiana Teachers Retirement	2290-231	2,621	4,446	198	340	4,446	335	(4,111)	-92%	
Workers Compensation	2290-260	61	100	5	8	100	8	(92)	-92%	
Total - Other Instructional Services		13,224	22,733	1,015	1,740	22,733	1,755	(20,978)	-92%	
Total Instructional Staff Services		12,380,006	13,003,871	7,999,427	13,190,256	13,003,871	12,991,297	(12,572)	0%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
General Administration										
Board of Education Services										
Salaries										
Board Members	2311-111	\$ 106,800	\$ 106,800	\$ 71,200	\$ 106,800	\$ 106,800	\$ 106,800	\$ -	0%	
Purchased Professional and Technical Services										
Assessor Fees	2310-311	-	-	48,000	48,000	-	48,000	48,000	--	
Pension Accumulation Fund	2310-313	2,424,546	2,507,953	2,625,407	2,625,407	2,507,953	2,723,176	215,223	9%	
Sales Tax Collection Fees	2310-314	678,915	674,160	571,170	856,755	674,160	882,458	208,298	31%	
Election Fees	2310-316	-	20,000	2,451	2,451	20,000	3,000	(17,000)	-85%	
Other Service Fees	2310-319	-	-	53,399	53,399	-	55,000	55,000	--	
Legal Services	2310-332	214,851	250,000	112,442	168,664	250,000	200,000	(50,000)	-20%	
Audit Services	2310-333	236,765	227,815	247,950	247,950	227,815	247,950	20,135	9%	
Other	2310-300	2,565	40,000	4,618	15,000	40,000	20,000	(20,000)	-50%	
Insurance										
Liability Insurance	2310-521	630,994	650,000	408,684	613,026	650,000	650,000	-	0%	
Errors and Omissions	2310-524	4,893	10,000	7,444	11,166	10,000	12,000	2,000	20%	
Faithful Performance	2310-525	2,402	5,000	1,515	2,273	5,000	5,000	-	0%	
Communications (phone/internet/post)	2310-530	17,600	20,000	17,600	20,000	20,000	20,000	-	0%	
Advertising/Public Notices/Board Minutes	2310-540	364	3,000	2,642	3,963	3,000	4,000	1,000	33%	
Travel										
Travel Expense Reimbursement	2310-582	14,514	40,000	5,659	40,000	40,000	40,000	-	0%	
Materials and Supplies	2310-610	-	3,000	-	-	3,000	-	(3,000)	-100%	
Other Supplies	2310-600	38	3,000	300	3,000	3,000	3,000	-	0%	
Supplies-Technology Related	2310-615	-	-	-	-	-	-	-	--	
Dues and Fees	2310-810	67,793	67,793	59,488	59,488	67,793	59,488	(8,305)	-12%	
Miscellaneous	2310-800	15,427	500	10,000	10,000	500	10,000	9,500	1900%	
Judgements Against the LEA	2310-820	-	12,000	-	-	12,000	-	(12,000)	100%	
Employee Benefits										
Group Insurance	2310-210	64,039	80,320	41,288	61,932	80,320	63,170	(17,150)	-21%	
FICA	2310-220	5,186	6,622	3,537	5,305	6,622	6,622	(0)	0%	
Medicare Taxes	2310-225	1,219	1,549	827	1,241	1,549	1,549	(0)	0%	
Louisiana School Employee Retirement	2310-233	4,756	2,000	6,477	6,477	2,000	7,000	5,000	100%	
Workmen's Compensation	2310-260	630	598	420	630	598	1,000	402	67%	
Annual Leave Severance Pay	2310-282	396	500	-	-	500	-	(500)	100%	
Total - Board of Education Services		4,494,693	4,732,610	4,302,519	4,962,928	4,732,610	5,169,213	436,603	9%	
Executive Administrative Services										
Salaries										
Superintendent	2321-111	206,080	224,380	137,378	224,380	224,380	232,611	8,231	4%	
Clerical/Secretarial - Superintendent	2321-114	72,820	66,759	58,989	88,484	66,759	89,811	23,052	35%	
Assistant Superintendents	2324-111	336,960	231,518	234,906	352,360	231,518	357,645	126,127	54%	
Clerical/Secretarial - Asst. Supt.	2324-114	68,526	46,740	48,321	72,482	46,740	61,566	14,826	32%	
Purchased Professional and Tech. Services	2320-300	13,568	190,000	103,950	190,000	190,000	190,000	-	0%	
Rental of Equipment (Copier)	2320-442	-	26,704	-	26,704	26,704	26,704	-	0%	
Communications (phone/internet/postage)	2320-530	2,200	1,000	1,490	1,490	1,000	1,490	490	49%	
Travel										
Mileage Allowance	2320-581	16,800	24,000	11,200	24,000	24,000	24,000	-	0%	
Travel Expense Reimbursement	2320-582	33,147	45,000	32,676	45,000	45,000	45,000	-	0%	
Other Executive Admin Services-Travel Exp	2329-582	-	-	100	100	-	100	-	-	
Technology-Related Supplies	2320-615	64	1,500	-	-	1,500	-	(1,500)	-100%	
Materials and Supplies	2320-610	50,859	75,000	30,733	46,099	75,000	50,000	(25,000)	-33%	
Other Supplies	2320-600	25,462	25,000	22,072	33,108	25,000	35,000	10,000	40%	
Miscellaneous	2320-800	2,639	4,000	1,100	1,650	4,000	2,000	(2,000)	-50%	
Employee Benefits										
Group Insurance	2320-210	73,184	87,988	52,388	78,582	87,988	80,153	(7,835)	-9%	
Medicare Taxes	2320-225	10,542	8,256	7,353	11,030	8,256	10,754	2,498	30%	
Louisiana Teachers Retirement	2320-231	120,533	85,564	85,230	127,846	85,564	113,804	28,240	33%	
Workmen's Compensation	2320-260	4,430	3,189	3,109	4,663	3,189	4,153	964	30%	
Health Benefits (Retirees)	2320-270	79,985	79,023	36,211	54,317	79,023	55,403	(23,620)	-30%	
Annual Leave Severance Pay	2320-282	737	2,000	-	-	2,000	-	(2,000)	--	
Other Employee Benefits	2320-290	51,932	55,646	34,621	59,350	55,646	56,059	413	1%	
Total - Executive Administration Services		1,170,466	1,283,266	901,827	1,441,643	1,283,266	1,436,253	152,886	12%	
Total General Administration		5,665,159	6,015,876	5,204,346	6,404,572	6,015,876	6,605,467	589,490	10%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
School Administration										
Salaries										
Principals	2410-111	\$ 3,208,292	\$ 3,339,659	\$ 2,325,536	\$ 3,488,304	\$ 3,339,659	\$ 3,513,224	\$ 173,565	5%	
Assistant Principals	2420-111	3,444,892	3,639,352	2,040,486	3,497,976	3,639,352	3,343,711	(295,641)	-8%	
Other School Administrators	2400-111	132,142	140,243	112,001	168,001	140,243	170,521	30,278	22%	
Clerical/Secretarial	2400-114	2,608,800	2,744,323	1,650,691	2,829,755	2,744,323	2,689,457	(54,866)	-2%	
Substitute/Temporary Employees	2400-120	184,104	208,631	112,245	192,419	208,631	192,419	(16,212)	-8%	
Sabbatical Leave	2400-140	-	-	(14,814)	(22,220)	-	-	-	-	
Purchased Professional and Technical Services	2400-300	147,768	150,000	106,320	159,480	150,000	160,000	10,000	7%	
Communications (phone, internet, postage)	2400-530	174,098	250,000	115,318	172,977	250,000	200,000	(50,000)	-20%	
Travel Expense Reimbursement	2400-582	37,773	102,000	21,689	102,000	102,000	102,000	-	0%	
Technology-related Supplies	2400-615	-	10,000	-	-	10,000	-	(10,000)	-100%	
Materials and Supplies	2400-610	4,345	5,000	1,338	2,006	5,000	5,000	-	0%	
Other Supplies	2400-600	67,954	120,000	1,239	1,858	120,000	5,000	(115,000)	-96%	
Dues and Fees (Southern Association, etc.)	2400-810	38,400	40,000	43,200	43,200	40,000	45,000	5,000	13%	
Employee Benefits										
Group Insurance	2400-210	1,640,969	1,761,018	1,017,279	1,743,907	1,761,018	1,778,785	17,767	1%	
FICA	2400-220	9,777	12,935	5,742	9,843	12,935	11,930	(1,005)	-8%	
Medicare Taxes	2400-225	128,750	146,047	84,571	144,979	146,047	143,685	(2,362)	-2%	
Louisiana Teachers Retirement	2400-231	2,261,755	2,423,765	1,462,229	2,506,679	2,423,765	1,861,064	(562,701)	-23%	
Louisiana School Employees Retirement	2400-233	7,156	7,402	4,342	7,443	7,402	7,443	41	100%	
Other Retirement	2400-239	10,679	15,000	6,847	11,738	15,000	15,000	-	0%	
Workmen's Compensation	2400-260	32,705	56,404	13,483	23,114	56,404	55,492	(912)	-2%	
Health Benefits (Retirees)	2400-270	744,656	735,704	539,379	809,068	735,704	825,249	89,545	12%	
Sick Leave Severance Pay	2400-281	55,102	35,794	48,034	82,344	35,794	82,344	46,550	130%	
Annual Leave Severance Pay	2400-282	5,327	15,000	14,430	15,000	15,000	15,000	-	0%	
Total School Administration		14,973,244	15,958,277	9,711,585	15,989,873	15,958,277	15,222,326	(735,951)	-5%	
Business Services										
Fiscal Services										
Salaries										
Business Official	2510-111	99,737	100,889	69,019	103,529	100,889	105,082	4,193	4%	
Clerical/Secretarial	2510-114	147,771	209,877	107,759	161,639	209,877	164,064	(45,813)	-22%	
Accountant/Auditor	2510-118	436,227	421,919	327,745	491,617	421,919	484,009	62,090	15%	
Technical Services (Bank Charges)	2510-340	16,283	125,000	30,792	46,188	125,000	50,000	(75,000)	-60%	
Purchased Professional and Tech. Services	2510-300	83,796	60,000	22,719	34,078	60,000	40,000	(20,000)	-33%	
Repairs and Maintenance Services	2510-430	2,741	10,000	325	488	10,000	500	(9,500)	-95%	
Rental of Equipment (Copier)	2510-442	38,564	75,000	40,974	61,461	75,000	65,000	(10,000)	-13%	
Communications (phone/internet/postage)	2510-530	301,484	275,200	284,943	427,414	275,200	450,000	174,800	64%	
Advertising and Public Notices	2510-540	2,624	7,500	577	577	7,500	1,000	(6,500)	-87%	
Travel Expense Reimbursement	2510-582	17,240	15,000	9,600	15,000	15,000	15,000	-	0%	
Other Purchased Services	2510-500	8,068	4,909	4,188	6,282	4,909	6,282	1,373	28%	
Technology-related Supplies	2510-615	6,881	5,000	7,318	10,978	5,000	15,000	10,000	200%	
Materials and Supplies	2510-610	10,738	10,000	11,225	16,838	10,000	16,838	6,838	68%	
Other Supplies	2510-600	18,904	12,000	5,646	8,469	12,000	10,000	(2,000)	-17%	
Miscellaneous Expenditures	2510-800	999	3,000	1,460	3,000	3,000	3,000	-	0%	
Employee Benefits										
Group Insurance	2510-210	101,562	114,224	78,300	117,449	114,224	119,798	5,574	5%	
Medicare Taxes	2510-225	9,452	10,624	7,017	10,526	10,624	10,921	297	3%	
Louisiana Teachers Retirement	2510-231	141,196	121,706	108,381	162,572	121,706	125,439	3,733	3%	
Other Retirement	2510-239	51,101	60,000	27,884	41,826	60,000	45,000	(15,000)	-25%	
Workmen's Compensation	2510-260	4,033	4,103	3,009	4,513	4,103	4,218	115	3%	
Health Benefits (Retirees)	2510-270	93,399	92,276	64,964	97,446	92,276	99,395	7,119	8%	
Annual Leave Severance Pay	2510-282	-	5,000	3,859	-	5,000	-	(5,000)	-100%	
Total - Fiscal Services		1,592,801	1,743,228	1,217,704	1,821,889	1,743,228	1,830,545	87,318	5%	

(Continued)



**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget			
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
Purchasing Services											
Salaries											
Purchasing Agent	2520-111	\$ 91,168	\$ 92,273	\$ 63,167	\$ 94,750	\$ 92,273	\$ 96,171	\$ 3,898	4%		
Clerical/Secretarial	2520-114	47,685	79,294	20,963	31,444	79,294	80,483	1,189	1%		
Other	2520-100	80,949	63,242	83,881	125,822	63,242	127,709	64,467	102%		
Rental of Equipment (Copier)	2520-442	17,694	7,000	8,069	12,104	7,000	9,000	2,000	29%		
Communications (phone/Internet/postage)	2520-530	31	150	-	-	150	150	-	0%		
Advertising and Public Notices	2520-540	9,943	6,000	2,878	4,316	6,000	6,000	-	0%		
Travel Expense Reimbursement	2520-582	1,073	5,000	2,271	3,407	5,000	5,000	-	0%		
Technology-related Supplies	2520-615	46	3,000	-	-	3,000	3,000	-	0%		
Materials and Supplies	2520-610	17,241	20,000	14,850	20,000	20,000	20,000	-	0%		
Other Supplies	2520-600	507	2,000	-	-	2,000	3,000	1,000	50%		
All Other Equipment	2520-730	-	10,000	5,416	5,416	10,000	-	(10,000)	--		
Employee Benefits											
Group Insurance	2520-210	40,688	52,806	30,780	46,170	52,806	47,094	(5,712)	-11%		
Medicare Taxes	2520-225	2,948	3,405	2,278	3,417	3,405	4,413	1,008	30%		
Louisiana Teachers Retirement	2520-231	55,390	58,233	41,667	62,500	58,233	73,352	15,119	26%		
Louisiana Schools Employees Retirement	2520-233	-	660	-	-	660	-	(660)	100%		
Workmen's Compensation	2520-260	1,292	1,315	991	1,487	1,315	1,704	389	30%		
Annual Leave Severance Pay	2520-282	-	1,000	-	-	1,000	1,000	-	0%		
Total - Purchasing Services		366,654	405,377	277,211	410,833	405,377	478,077	72,699	18%		
Warehousing and Distributing Services											
Salaries											
Supervisor	2530-111	50,037	49,094	34,759	52,139	49,094	49,830	736	1%		
Clerical/Secretarial	2530-114	45,277	32,157	21,847	32,770	32,157	32,639	482	1%		
Other	2530-100	153,256	164,371	113,637	170,456	164,371	173,013	8,642	5%		
Purchased Professional and Tech. Services	2530-300	-	50,000	-	-	50,000	-	(50,000)	-100%		
Repairs and Maintenance Services	2530-430	13,821	20,500	17,023	25,535	20,500	22,000	1,500	7%		
Rental of Equipment and Vehicles	2530-442	-	2,000	-	2,000	2,000	80,000	78,000	3900%		
Materials and Supplies	2530-610	14,256	10,000	16,472	24,709	10,000	25,000	15,000	150%		
Other Supplies (Fuel)	2530-600	18,191	25,000	13,475	20,212	25,000	15,000	(10,000)	-40%		
Property/Equipment	2530-730	-	30,000	-	-	30,000	-	(30,000)	--		
Employee Benefits											
Group Insurance	2530-210	62,245	79,291	43,131	64,696	79,291	65,990	(13,301)	-17%		
Medicare Taxes	2530-225	3,562	3,562	2,374	3,562	3,562	3,704	142	4%		
Louisiana Teachers Retirement	2530-231	11,410	20,150	5,418	8,127	20,150	19,875	(275)	-1%		
Louisiana School Employees Retirement	2530-233	57,293	45,366	35,892	53,837	45,366	47,752	2,386	5%		
Unemployment Compensation	2590-250	-	-	118,796	178,194	-	-	-	--		
Workers Compensation	2530-260	9,455	13,736	6,570	9,855	13,736	14,441	705	5%		
Annual Leave Severance Pay	2530-282	1,105	2,000	-	-	2,000	-	(2,000)	-100%		
Total - Warehousing and Distributing Services		445,877	547,227	429,394	646,091	547,227	549,245	2,018	0%		
Printing, Publishing and Duplicating Services											
Purchased Professional and Technical Services	2540-300	19,637	30,000	9,818	14,728	30,000	30,000	-	0%		
Repairs and Maintenance Services	2540-430	-	-	-	-	-	-	-	--		
Rental of Equipment (Copiers)	2540-442	41,807	50,000	28,389	42,584	50,000	50,000	-	0%		
Other Purchased Services	2540-500	-	-	7,450	11,175	-	-	-	--		
Printing and Binding	2540-550	16,462	25,000	-	-	25,000	25,000	-	0%		
Materials and Supplies	2540-610	23,182	20,000	12,284	18,426	20,000	20,000	-	0%		
Total - Printing, Publishing and Duplicating		101,088	125,000	57,942	86,912	125,000	125,000	-	0%		
Total Business Services		2,506,421	2,820,832	1,982,251	2,965,725	2,820,832	2,982,867	162,035	6%		

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Operation and Maintenance of Plant Services										
Salaries										
Supervisors	2610-111	\$ 621,462	\$ 633,324	\$ 472,283	\$ 708,425	\$ 633,324	\$ 803,424	\$ 170,100	27%	
Clerical/Secretarial	2610-114	38,192	39,005	25,541	38,312	39,005	68,069	29,064	75%	
Custodians / Building Maintenance	2620-116	3,759,926	3,919,277	2,659,833	3,989,750	3,919,277	3,738,196	(181,081)	-5%	
School Safety/Security Staff/Crossing Guards	2660-100	37,847	20,349	33,659	50,488	20,349	51,245	30,896	152%	
Skilled Craftsmen	2690-117	1,137,305	1,200,717	770,677	1,156,015	1,200,717	1,173,355	(27,362)	-2%	
Substitute/Temporary Employees	2690-120	14,748	15,290	9,905	14,858	15,290	15,080	(210)	-1%	
Other	2690-100	77,021	78,048	52,847	79,271	78,048	80,460	2,412	3%	
Operation and Maintenance of Buildings										
Purchased Professional/Technical Services	2620-300	850,811	494,500	432,127	648,191	650,000	506,863	(143,137)	-22%	
Purchased Property Services										
Water/Sewer	2620-411	441,333	476,000	294,599	441,898	476,000	519,750	43,750	9%	
Disposal Services	2620-421	492,219	400,000	360,601	540,901	400,000	435,750	35,750	9%	
Custodial Services	2620-423	2,578,035	2,055,373	1,558,909	2,338,363	2,400,000	2,117,034	(282,966)	-12%	
Repairs and Maintenance Services	2620-430	6,891,904	5,105,179	4,030,255	6,045,383	6,100,000	5,304,281	(795,719)	-13%	
Rental/Leasing Land and Buildings	2620-441	1,778,791	1,937,500	1,475,579	2,213,368	2,300,000	2,196,875	(103,125)	-4%	
Rental of Equipment and Vehicles	2620-442	708,973	390,775	363,556	545,334	390,775	410,314	19,539	5%	
Other	2620-400	29,374	5,000	17,037	25,555	5,000	5,125	125	3%	
Other Purchased Services										
Property Insurance	2620-522	2,492,911	2,900,000	1,534,647	2,301,971	2,900,000	3,250,000	350,000	12%	
Communications	2620-530	1,095,236	1,055,204	159,871	239,807	1,055,204	1,086,860	31,656	3%	
Travel Expense Reimbursement	2620-582	11,925	25,000	4,302	6,452	25,000	25,000	-	0%	
Other Purchased Services	2620-500	217,278	140,070	142,891	214,336	140,070	143,752	3,682	3%	
Supplies										
Materials and Supplies	2620-610	2,489,340	2,500,000	1,945,331	2,700,001	2,500,000	2,600,000	100,000	4%	
Technology-related Supplies	2620-615	11,139	-	16,835	25,253	-	-	-	--	
Natural Gas	2620-621	829,314	654,500	710,685	1,066,028	654,500	735,000	80,500	12%	
Electricity	2620-622	4,597,340	5,000,000	4,203,179	6,304,768	6,400,000	5,775,000	(625,000)	-10%	
Other Supplies	2620-600	201,822	25,000	21,209	31,814	25,000	25,000	-	0%	
Property/Equipment	2620-730	188,629	68,750	109,926	164,889	68,750	68,750	-	100%	
Miscellaneous	2620-800	-	500	1,743	2,614	500	500	-	---	
Care and Upkeep of Grounds										
Lawn Care	2630-424	-	825,000	-	-	825,000	833,250	8,250	1%	
Other Purchased Property Services	2630-400	-	12,500	-	-	12,500	12,875	375	3%	
Repairs and Maintenance Services	2630-430	-	12,500	-	-	12,500	12,625	125	100%	
Supplies	2630-600	89,645	281,250	60,905	71,358	281,250	284,063	2,813	1%	
Equipment	2630-730	-	43,750	-	-	43,750	43,750	-	0%	
Care and Upkeep of Equipment										
Repairs and Maintenance Services	2640-430	14,686	18,750	58,621	87,932	18,750	18,750	-	0%	
Rental of Equipment and Vehicles	2640-442	16,817	25,000	5,522	8,283	25,000	25,000	-	0%	
Materials and Supplies	2640-600	-	-	-	-	-	-	-	--	
Equipment	2640-730	-	-	-	-	-	-	-	--	
Vehicle Operation and Maintenance										
Repairs and Maintenance Services	2650-430	-	3,750	337	506	3,750	3,750	-	0%	
Other Purchased Services	2650-500	1,128	-	-	-	-	-	-	--	
Fuel	2650-626	47,104	60,000	32,676	49,013	60,000	60,000	-	0%	
Supplies	2650-600	-	3,750	-	-	3,750	3,750	-	0%	
Safety and Security										
Purchased Professional/Technical Services	2660-300	444,214	375,000	725,429	1,088,144	1,100,000	1,250,000	150,000	14%	
Other Purchased Property Services	2660-400	129,548	715,000	549,611	824,417	715,000	706,225	(8,775)	-1%	
Repairs and Maintenance Services	2660-430	-	-	114,479	171,718	-	-	-	--	
Other Purchased Services	2660-500	-	-	21,385	32,078	-	150,000	150,000	--	
Supplies	2660-600	-	-	-	-	-	150,000	150,000	100%	
Materials and Supplies	2660-610	-	-	367,035	550,552	551,000	-	(551,000)	100%	
Employee Benefits										
Group Insurance	2690-210	1,179,905	1,232,778	749,758	1,124,637	1,232,778	1,147,130	(85,648)	-7%	
FICA	2690-220	2,919	948	1,530	2,295	948	935	(13)	-1%	
Medicare Taxes	2690-225	79,821	85,637	56,065	84,098	85,637	85,983	346	0%	
Louisiana Teachers Retirement	2690-231	20,013	9,673	13,996	20,994	9,673	16,405	6,732	70%	
Louisiana School Employees Retirement	2690-233	1,546,744	1,601,024	1,067,815	1,601,723	1,601,024	1,393,096	(207,928)	-13%	
Other Retirement	2690-239	15,200	15,142	0	0	15,142	15,142	-	0%	
Unemployment Compensation	2690-250	-	1,125	-	-	1,125	1,125	-	0%	
Workmen's Compensation	2690-260	120,306	247,219	56,054	84,081	247,219	247,161	(58)	0%	
Health Benefits (Retirees)	2690-270	476,091	470,368	316,274	474,411	470,368	483,899	13,531	3%	
Sick Leave Severance Pay	2690-281	60,045	24,747	15,956	23,934	24,747	24,747	-	0%	
Annual Leave Severance Pay	2690-282	29,241	16,873	18,038	27,057	16,873	16,873	-	0%	
Total Operation and Maintenance of Plant Services		36,003,968	35,221,145	25,639,515	38,221,277	39,754,593	38,122,218	(1,632,375)	-4%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget			
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
<b>Student Transportation Services</b>											
Supervision of Student Transportation											
Salaries											
Supervisors	2710-111	\$ 91,168	\$ 92,273	\$ 63,167	\$ 94,750	\$ 92,273	\$ 96,171	\$ 3,898	4%		
Clerical/Secretarial	2710-114	61,662	63,208	58,723	88,085	63,208	127,312	64,104	101%		
Other	2710-100	123,792	110,766	83,556	125,334	110,766	288,575	177,809	161%		
Purchased Professional/Technical Services	2710-300	33,725	60,000	13,000	19,500	60,000	45,000	(15,000)	-25%		
Travel Reimbursement Expenses	2710-582	4,485	5,000	3,155	5,000	5,000	7,000	2,000	40%		
Other Purchased Services	2710-500	125,626	160,000	120,671	181,006	160,000	35,000	(125,000)	-78%		
Technology-related Supplies	2710-615	-	3,000	687	3,000	3,000	3,000	-	0%		
Materials and Supplies	2710-610	12,093	8,500	5,281	7,921	8,500	8,500	-	0%		
Other Supplies	2710-600	6,566	50,000	7,306	10,959	50,000	100,000	50,000	100%		
Equipment	2710-730	54,303	-	-	-	-	-	-	--		
Miscellaneous Expenditures	2710-800	-	-	25	-	-	-	-	--		
Employee Benefits											
Group Insurance	2710-210	43,707	57,369	26,374	39,561	57,369	40,353	(17,016)	-30%		
Medicare Taxes	2710-225	3,757	3,000	2,930	4,395	3,000	3,000	-	0%		
Louisiana Teachers Retirement	2710-231	44,661	53,000	23,597	35,395	53,000	53,000	-	0%		
Louisiana School Employees Retirement	2710-233	28,527	30,571	30,442	45,664	30,571	79,647	49,076	161%		
Workmen's Compensation	2710-260	7,917	3,500	6,568	9,851	3,500	3,500	-	0%		
Annual Leave Severance Pay	2710-282	-	-	5,719	8,578	-	-	-	100%		
Total - Supervision of Student Transportation		641,989	700,186	451,200	679,000	700,186	890,058	189,871	27%		
<b>Regular Transportation Services</b>											
Salaries											
Aide/Attendant/Monitor	2720-115	52,563	59,021	27,410	46,989	59,021	47,694	(11,327)	-19%		
Other Salaries	2720-100	65,290	98,000	15,012	22,518	98,000	98,000	-	100%		
Bus Driver	2720-116	4,457,822	4,851,317	2,940,554	5,040,950	4,851,317	4,851,317	-	0%		
Bus Mechanics	2720-117	195,531	182,879	123,956	185,934	182,879	188,723	5,844	3%		
Substitute Drivers	2720-124	402,659	350,000	292,464	417,805	350,000	350,000	-	0%		
Repairs and Maintenance Services	2720-430	543,888	700,000	429,437	644,155	700,000	700,000	-	0%		
Rental of Equipment and Vehicles	2720-442	2,229,722	1,861,647	2,059,899	2,500,000	1,861,647	2,062,093	200,446	11%		
Payments in Lieu of Transportation	2720-513	-	-	-	-	-	1,000	1,000	-		
Fleet Insurance	2720-523	695,869	700,000	642,821	805,000	700,000	542,774	(157,226)	-22%		
Other Purchased Services	2720-500	609	30,000	28,309	28,309	30,000	30,000	-	-		
Technology-Related Supplies	2720-615	-	204,882	3,189	204,882	204,882	300,000	95,118	46%		
Materials and Supplies	2720-610	409,577	550,000	286,602	429,902	550,000	550,000	-	0%		
Fuel	2720-626	1,084,466	1,557,500	792,189	1,131,698	1,557,500	1,401,750	(155,750)	-10%		
Property/Equipment	2720-730	48,542	-	-	-	-	-	-	--		
Miscellaneous	2720-800	170	4,500	-	-	4,500	5,000	500	11%		
Employee Benefits											
Group Insurance	2720-210	1,508,386	1,574,807	894,541	1,533,499	1,574,807	1,564,169	(10,638)	-1%		
FICA	2720-220	14,121	21,700	9,251	15,859	21,700	21,700	-	0%		
Medicare Taxes	2720-225	68,423	80,348	45,580	78,137	80,348	80,268	(80)	0%		
Louisiana Teachers Retirement	2720-231	54,794	50,000	37,073	63,554	50,000	50,000	-	0%		
Louisiana School Employees Retirement	2720-233	1,342,469	1,382,776	844,715	1,448,084	1,382,776	1,381,262	(1,514)	0%		
Unemployment Compensation	2720-250	-	4,000	-	-	4,000	4,000	-	0%		
Workmen's Compensation	2720-260	226,556	427,966	108,706	186,353	427,966	428,212	246	0%		
Health Benefits (Retirees)	2720-270	498,805	492,808	393,425	590,138	492,808	601,940	109,132	22%		
Annual Leave Severance Pay	2720-282	-	5,500	-	-	5,500	5,500	-	--		
Sick Leave Severance Pay	2720-281	10,087	25,000	22,409	25,000	25,000	25,000	-	0%		
Total - Regular Transportation		13,910,349	15,214,651	9,997,542	15,398,765	15,214,651	15,290,402	75,751	0%		
<b>Special Needs Transportation Services</b>											
Salaries											
Bus Aides	2730-115	730,968	791,707	504,427	864,732	791,707	877,703	85,996	11%		
Bus Drivers	2730-116	618,434	717,541	356,128	717,541	717,541	728,304	10,763	1%		
Substitute Drivers	2730-124	2,802	30,000	295	505	30,000	-	(30,000)	-100%		
Repairs and Maintenance	2730-430	60	50,000	-	50,000	50,000	100,000	50,000	100%		
Rental of Equipment and Vehicles	2730-442	11,982	125,761	79,290	125,761	125,761	195,146	69,385	55%		
Fleet Insurance	2730-523	-	56,298	-	56,298	56,298	-	(56,298)	-100%		
Materials and Supplies	2730-610	-	66,150	7,524	66,150	66,150	65,000	(1,150)	-2%		
Fuel	2730-626	172,763	192,500	106,466	192,500	192,500	173,250	(19,250)	-10%		
Employee Benefits											
Group Insurance	2730-210	339,295	371,535	199,977	342,817	371,535	349,673	(21,862)	-6%		
FICA	2730-220	3,591	1,860	4,904	8,407	1,860	-	(1,860)	-100%		
Medicare Taxes	2730-225	17,999	22,319	11,721	20,093	22,319	23,287	968	4%		
Louisiana Teachers Retirement	2730-231	21,650	22,073	14,850	25,457	22,073	25,457	3,384	15%		
Louisiana School Employees Retirement	2730-233	343,230	374,293	199,805	342,523	374,293	387,048	12,755	3%		
Workmen's Compensation	2730-260	69,818	124,371	42,429	72,735	124,371	129,765	5,394	4%		
Sick Leave Severance Pay	2730-281	9,727	-	12,368	21,201	-	5,000	5,000	--		
Total - Special Needs Transportation		2,342,319	2,946,409	1,540,183	2,906,721	2,946,409	3,059,634	113,226	4%		
Total Student Transportation Services		16,894,657	18,861,246	11,988,924	18,984,485	18,861,246	19,240,093	378,847	2%		

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget			
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
Central Services											
Information Services											
Salaries											
Other	2820-100	\$ 134,051	\$ 134,597	\$ 91,332	\$ 136,998	\$ 134,597	\$ 191,229	\$ 56,632	42%		
Purchased Professional/Technical Services	2820-300	93,951	99,156	59,438	89,158	99,156	89,158	(9,998)	-10%		
Advertising and Public Notices	2820-540	2,443	5,000	575	863	5,000	5,000	-	0%		
Travel Expense Reimbursement	2820-582	3,713	5,000	384	576	5,000	5,000	-	0%		
Other Purchased Services	2820-500	-	-	-	-	-	-	-	-		
Materials and Supplies	2820-610	17,035	5,000	2,868	4,302	5,000	5,000	-	0%		
Other Supplies	2820-600	(784)	-	-	-	-	-	-	--		
Employee Benefits											
Group Insurance	2820-210	17,750	33,105	12,159	18,238	33,105	18,603	(14,502)	-44%		
FICA	2820-220	288	930	103	155	930	930	-	0%		
Medicare Taxes	2820-225	1,866	1,952	1,267	1,900	1,952	2,773	821	42%		
Louisiana Teachers Retirement	2820-231	32,608	33,380	22,237	33,356	33,380	46,086	12,706	38%		
Workmen's Compensation	2820-260	788	754	539	808	754	1,071	317	42%		
Total - Information Services		303,710	318,873	190,902	286,353	318,873	364,849	45,975	14%		
Personnel (Human Resources) Services											
Salaries											
Directors	2831-111	99,146	70,583	71,110	106,664	70,583	108,264	37,681	53%		
Other Personnel Services Supervisors	2830-111	93,005	94,120	64,421	96,632	94,120	98,082	3,962	4%		
Clerical/Secretarial	2830-114	249,680	253,703	162,877	244,316	253,703	195,237	(58,466)	-23%		
Degreed Professional	2830-118	169,838	175,422	134,217	201,325	175,422	151,602	(23,820)	-14%		
Other	2830-100	54,569	36,779	39,687	59,530	36,779	59,530	22,751	100%		
Purchased Professional/Technical Services											
Fingerprinting and Background Check	2830-339	39,746	10,000	52,194	78,291	10,000	90,000	80,000	800%		
Other Purchased Professional & Tech. Svcs	2830-300	181,578	230,000	139,090	208,634	230,000	230,000	-	0%		
Repairs and Maintenance Services	2830-430	5,314	300	185	278	300	300	-	--		
Other Purchased Property Services (Copier)	2830-400	185	10,000	3,100	4,650	10,000	10,000	-	0%		
Advertising and Public Notices	2830-540	21,015	25,000	20,214	25,000	25,000	30,000	5,000	20%		
Travel Expense Reimbursement	2830-582	21,408	10,000	11,309	16,963	10,000	25,000	15,000	150%		
Other Purchased Services	2830-500	431,435	550,000	261,523	392,284	550,000	550,000	-	0%		
Technology-related Supplies	2830-615	1,345	5,000	-	-	5,000	7,000	2,000	40%		
Materials and Supplies	2830-610	8,223	5,000	2,193	3,289	5,000	5,000	-	0%		
Other Supplies	2830-600	6,220	2,521	6,740	10,110	2,521	10,110	7,589	301%		
Miscellaneous	2830-800	4,359	2,280	15,340	23,011	2,280	23,011	20,731	909%		
Employee Benefits											
Group Insurance	2830-210	104,512	117,889	69,080	103,621	117,889	105,693	(12,196)	-10%		
FICA Contributions	2830-220	-	668	90	135	668	668	-	100%		
Medicare Taxes	2830-225	9,557	8,611	6,622	9,933	8,611	8,021	(590)	-7%		
Louisiana Teachers Retirement	2830-231	151,346	147,269	110,113	165,170	147,269	133,318	(13,951)	-9%		
Other Retirement	2830-239	15,151	17,000	10,880	16,320	17,000	17,000	-	0%		
Unemployment Compensation	2830-250	100,055	-	(100,055)	(100,055)	-	-	-	--		
Workmen's Compensation	2830-260	4,100	3,325	2,819	4,228	3,325	3,098	(227)	-7%		
Sick Leave Severance Pay	2830-281	17,584	30,000	-	-	30,000	30,000	-	--		
Annual Leave Severance Pay	2830-282	11,913	25,000	5,428	8,141	25,000	25,000	-	0%		
Total - Personnel (Human Resources) Services		1,801,282	1,830,470	1,089,177	1,678,471	1,830,470	1,915,934	85,464	5%		

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget	
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%
Administrative Technical (Data Proc.) Services									
Salaries									
Supervisors	2840-111	279,325	335,573	195,353	293,030	335,573	297,425	\$ (38,148)	-11%
Network Support	2845-110	2,183	3,293	225,577	338,366	3,293	343,442	340,149	-100%
Hardware Maintenance and Support	2846-110	-	-	191,385	287,078	-	345,171	345,171	-100%
System Analysts	2842-118	12,514	4,644	10,400	15,600	4,644	15,834	11,190	241%
Application Programmers	2843-118	-	-	96,245	144,367	-	146,533	146,533	
Computer Operators	2844-118	-	-	201,738	302,607	-	307,146	307,146	--
Clerical/Secretarial	2840-114	34,546	35,339	24,239	36,358	35,339	36,903	1,564	4%
Other	2840-100	194,606	184,972	109,883	164,824	184,972	167,297	(17,675)	-10%
Other-Salaries Network	2840-110	315,693	311,032	6,500	9,750	311,032	9,896	(301,136)	100%
Degreed Professionals	2840-118	651,800	728,028	9,100	13,650	728,028	13,855	(714,173)	100%
Professional Development	2847-340	50	50	-	-	50	-	(50)	-100%
Purchased Professional and Tech. Services	2840-340	640,166	650,000	417,634	626,450	650,000	650,000	-	0%
Other Purchased Professional and Tech. Svcs.	2840-300	25	150	-	-	150	-	(150)	--
Purchased Property Services	2840-400	1,195	1,500	10,053	10,053	1,500	11,000	9,500	100%
Repairs and Maintenance Services	2840-430	196,696	131,875	141,397	212,095	131,875	131,875	-	0%
Rental of Equipment	2840-442	-	15,000	-	-	15,000	-	(15,000)	-100%
Communications	2840-530	616,946	300,000	950,179	1,425,269	1,500,000	300,000	(1,200,000)	-80%
Travel Expense Reimbursement	2840-582	48,343	75,000	16,068	24,102	75,000	30,000	(45,000)	-60%
Other Purchased Services	2840-500	7,240	20,000	8,820	13,230	20,000	15,000	(5,000)	-25%
Technology-related Supplies	2840-615	695,544	600,000	1,136,327	1,704,491	1,800,000	600,000	(1,200,000)	-67%
Materials and Supplies	2840-610	42,638	33,979	41,553	62,330	33,979	62,330	28,351	83%
Other Supplies	2840-600	7,590	8,500	7,695	11,542	8,500	12,000	3,500	41%
Books and Periodicals	2840-640	982	2,000	325	488	2,000	500	(1,500)	100%
Property/Equipment									
Technology-related Hardware	2840-734	1,121,878	900,000	1,241,845	1,862,767	1,900,000	900,000	(1,000,000)	-53%
Other Equipment	2840-730	24,340	-	-	-	-	-	-	--
Employee Benefits									
Group Insurance	2840-210	198,290	213,850	146,834	220,251	213,850	224,656	10,806	5%
FICA	2840-220	9,436	8,698	18,943	28,414	8,698	28,414	19,716	227%
Medicare Taxes	2840-225	20,731	8,175	1,999	2,999	8,175	24,066	15,891	194%
Louisiana Teachers Retirement	2840-231	336,750	139,828	240,335	360,503	139,828	322,056	182,228	130%
Unemployment Compensation	2840-250	-	1,500	-	-	1,500	-	(1,500)	-100%
Workmen's Compensation	2840-260	8,773	3,157	6,357	9,535	3,157	9,295	6,138	194%
Health Benefits (Retirees)	2840-270	171,420	169,359	126,814	190,221	169,359	194,025	24,666	15%
Sick Leave Severance Pay	2840-281	-	7,100	10,245	15,368	7,100	15,000	7,900	111%
Annual Leave Severance Pay	2840-282	4,105	7,500	-	-	7,500	-	(7,500)	-100%
Total - Administrative Technical Services		5,643,807	4,900,104	5,593,842	8,385,736	8,300,104	5,213,718	(3,086,384)	-37%
Total Central Services		7,748,799	7,049,448	6,873,921	10,350,561	10,449,448	7,494,500	(2,954,946)	-28%
FOOD SERVICE OPERATIONS									
Salaries									
Service Workers	3100-116	193,200	-	203,450	305,175	-	-	-	--
Other Salaries	3100-100	1,200	-	1,300	1,950	-	-	-	--
Officials/Administrators/Managers	3100-111	39,000	-	40,300	60,450	-	-	-	--
Clerical/Secretarial	3100-114	3,600	-	3,900	5,850	-	-	-	--
Substtue Employees Other Than Teachers	3100-124	600	-	650	975	-	-	-	--
Employee Benefits									
FICA Contributions	3100-220	484	-	363	544	-	-	-	--
Medicare Taxes	3100-225	3,280	-	3,466	5,199	-	-	-	--
Louisiana Teachers Retirement	3100-231	56,164	-	59,257	88,885	-	-	-	--
Louisiana School Employees Retirement	3100-233	344	-	359	538	-	-	-	--
Other Retirement Contributions	3100-239	474	-	525	788	-	-	-	--
Unemployment Compensation	3100-250	-	-	-	-	-	-	-	--
Workmen's Compensation	3100-260	5,464	-	5,021	7,532	-	-	-	--
TOTAL FOOD SERVICE OPERATIONS		303,811	-	318,591	477,886	-	-	-	--

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
GENERAL FUND (FUND 1)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
FACILITY ACQUISITION AND CONSTRUCTION SERVICES										
Salaries										
Administrator	4500-111	\$ 101,573	\$ 102,735	\$ 70,273	\$ 105,410	\$ 102,735	\$ 96,145	\$ (6,590)	-6%	
Clerical/Secretarial	4500-114	38,914	39,731	25,418	38,127	39,731	38,699	(1,032)	-3%	
Other	4500-110	175,061	177,834	121,929	182,893	177,834	185,636	7,802	4%	
Temporary Employees	4500-120	15,625	18,500	9,097	13,645	18,500	18,500	-	0%	
Architect/Engineering Services	4300-334	62,031	-	6,446	9,670	-	-	-	-	
Other Purchased Prof. and Tech. Services	4900-300	(9,654)	4,000	119,834	179,751	4,000	300,000	296,000	7400%	
Building Improvements-Renovate/Remodel	4600-450	357,555	-	327,777	491,666	-	663,260	663,260	--	
Other Purchased Services	4900-400	-	200	-	-	200	200	-	100%	
Travel Expense Reimbursement	4500-582	6,223	11,000	6,384	9,575	11,000	11,000	-	0%	
Materials and Supplies	4500-610	-	400	-	-	400	400	-	100%	
All Other Purchased Services	4900-500	-	1,000	43,558	65,337	1,000	50,000	49,000	4900%	
Technology-related Supplies	4900-615	6,500	115,000	-	-	115,000	20,000	(95,000)	-83%	
Materials and Supplies	4900-610	874	7,000	494	741	7,000	7,000	-	0%	
Other Supplies	4900-600	6,759	1,000	188,808	283,212	1,000	1,000	-	0%	
Land Improvements	4200-710	116,472	400,000	65,498	400,000	400,000	200,000	(200,000)	-50%	
Equipment	4900-730	-	-	5,535	5,535	-	-	-	--	
Employee Benefits										
Group Insurance	4900-210	41,091	56,912	24,113	36,169	56,912	36,892	(20,020)	-35%	
FICA	4900-220	969	1,147	479	718	1,147	1,147	-	0%	
Medicare Taxes	4900-225	4,053	4,913	2,886	4,330	4,913	4,915	2	0%	
Louisiana Teachers Retirement	4900-231	38,944	59,434	26,254	39,381	59,434	49,221	(10,213)	-17%	
Louisiana School Employees Retirement	4900-233	46,209	20,000	31,225	46,838	20,000	20,000	-	0%	
Workmen's Compensation	4900-260	4,775	1,897	3,262	4,893	1,897	1,898	1	0%	
Annual Leave Severance Pay	4900-282	-	-	2,959	4,438	-	-	-	--	
Health Benefits (Retirees)	4900-270	25,893	30,466	18,143	27,215	30,466	31,075	609	2%	
TOTAL FACILITY ACQ. AND CONSTRUCTION EXPEND.		3,710,218	1,053,170	1,100,372	1,949,544	1,053,170	1,736,988	683,819	65%	
DEBT SERVICE										
Legal Services	5100-332	-	1,000	-	-	1,000	1,000	-	0%	
Banking Services	5100-340	4,575	7,000	3,200	7,000	7,000	7,000	-	0%	
Purchased Professional and Technical Serv.	5100-300	12,650	5,000	1,850	1,850	5,000	5,000	-	0%	
TOTAL DEBT SERVICE		17,225	13,000	5,050	8,850	13,000	13,000	-	0%	
TOTAL EXPENDITURES		269,007,984	283,696,861	184,701,040	299,359,514	298,772,612	292,775,436	(5,997,075)	-2%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		18,651,401	(596,667)	44,643,255	10,340,335	11,400,431	7,772,564	(3,627,968)	-32%	
OTHER FINANCING SOURCES AND USES										
Other Financing Sources										
Transfers of Indirect Cost	5210-000	2,664,519	2,964,821	-	2,964,821	2,964,821	3,340,553	375,732	13%	
Transfers In	5220-000	-	-	-	-	-	-	-	--	
Proceeds-Disposal of Property	5300-000	-	-	22,000	22,000	-	-	-	--	
Total Other Financing Sources		2,664,519	2,964,821	22,000	2,986,821	2,964,821	3,340,553	375,732	13%	
Other Financing Uses										
Transfers Out	5200-932	(626,065)	(907,000)	(433,404)	(11,507,000)	(11,507,000)	(6,750,000)	4,757,000	-41%	
Miscellaneous Expenditures	5200-890	(4,794,000)	-	-	-	-	-	-	--	
Local Revenue Transfers-Charter Schools	5300-940	(1,440,959)	(1,451,154)	-	(1,451,154)	(1,451,154)	(1,956,640)	(505,486)	35%	
Total Other Financing Uses		(6,861,024)	(2,358,154)	(433,404)	(12,958,154)	(12,958,154)	(8,706,640)	4,251,514	-33%	
NET OTHER FINANCING SOURCES (USES)		(4,196,505)	606,667	(411,404)	(9,971,333)	(9,993,333)	(5,366,087)	4,627,246	-46%	
FUND BALANCES										
NET CHANGE IN FUND BALANCE		14,454,896	10,000	44,231,851	369,002	1,407,098	2,406,477	999,278	71%	
Balance at Beginning of Year		83,183,536	97,638,432	97,638,432	97,638,432	97,638,432	98,007,435			
BALANCE AT END OF YEAR		\$ 97,638,432	\$ 97,648,432	\$ 141,870,283	\$ 98,007,435	\$ 99,045,530	\$ 100,413,912			

(Concluded)

**ASCENSION PARISH SCHOOL BOARD**  
**2016 BOND CONSTRUCTION FUND (FUND 92)**  
**Summary Budget 2023-2024**

		2022-2023						
	Function Object	2021-2022 Actual	Original Budget	Actual Feb	July-Projected Actual	2023-2024 Budget	Change 2023 to 2024 Budget	
							Amount	%
<b>REVENUES</b>								
Earnings on Investments	0000-1510	\$ 1,786	\$ 975	\$ 12,706	\$ 19,059	16,705	\$ 15,730	1613%
<b>Total Revenue</b>		1,786	975	12,706	19,059	16,705	15,730	1613%
<b>EXPENDITURES</b>								
SUPPORT SERVICES PROGRAMS								
<b>Instructional Services</b>								
Library/Media Services								
Books and Periodicals	2252-640	-	-	-	-	-	-	-
<b>Total Instructional Services</b>		-	-	-	-	-	-	-
<b>Safety and Security</b>								
Purchased Property Services-Other Purc Prop Svcs	2660-400	73,520	1,600,000	-	-	500,000	(1,100,000)	-69%
<b>Total Safety and Security</b>		73,520	1,600,000	-	-	500,000	(1,100,000)	-69%
<b>Central Services</b>								
<b>Admn Technology Services</b>								
Technology Related Supplies	2840-615	1,321	-	-	-	-	-	-
Tech Related Hardware	2840-734	33,402	60,000	1,785	2,678	60,000	-	0%
<b>Total Central Services</b>		34,723	60,000	1,785	2,678	60,000	-	0%
<b>Facility Acquisition and Construction</b>								
Land Improvements	4200-710	-	-	-	-	-	-	-
Architect/Engineering Services	4300-334	330,063	520,000	16,180	24,270	520,000	-	0%
Building Acquisition and Construction	4500-450	286,594	500,000	-	-	500,000	-	0%
Building Improvements	4600-450	5,683,995	1,650,000	862,920	1,294,380	1,709,660	59,660	4%
Other Purchased Professional & Tech. Services	4900-300	127,397	100,000	160,635	240,953	250,000	150,000	150%
Other Supplies	4900-600	29,127	-	-	-	-	-	-
Materials and Supplies	4900-610	7,360	-	-	-	-	-	-
All Other Equipment	4900-730	82,837	87,447	-	-	87,447	-	0%
<b>Total Facility Acquisition and Construction Services</b>		6,547,374	2,857,447	1,039,735	1,559,603	3,067,107	209,660	7%
TOTAL EXPENDITURES		6,655,617	4,517,447	1,041,520	1,562,280	3,627,107	(890,340)	-20%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(6,653,831)	(4,516,472)	(1,028,814)	(1,543,221)	(3,610,402)	906,070	-20%
<b>NET CHANGE IN FUND BALANCE</b>		(6,653,831)	(4,516,472)	(1,028,814)	(1,543,221)	(3,610,402)	906,070	-20%
Fund Balance, Beginning of Year		11,807,636	5,153,623	5,153,623	5,153,623	3,610,402		
FUND BALANCE, END OF YEAR		\$ 5,153,623	\$ 637,151	\$ 4,124,809	\$ 3,610,402	\$ 0		



**ASCENSION PARISH SCHOOL BOARD**  
**2020 BOND CONSTRUCTION FUND (FUND 108)**  
**Summary Budget 2023-2024**

	Function Object	2021-2022 Actual	2022-2023			2023-2024 Budget	Change 2023 to 2024 Budget	
			Original Budget	Actual July-Feb	Projected Actual		Amount	%
<b>REVENUES</b>								
Earnings on Investments	0000-1510	\$ 68,864	\$ 30,347	\$ 2,129,774	\$ 2,894,661	\$ 3,039,394	\$ 144,733	9915%
Net Chage in Fair Market Value	0000-1530	-	-	71,555	507,333	532,700	25,367	-
<b>Total Revenue</b>		<b>68,864</b>	<b>30,347</b>	<b>2,201,329</b>	<b>3,401,993</b>	<b>3,572,093</b>	<b>3,541,746</b>	<b>11671%</b>
<b>EXPENDITURES</b>								
<b>Operation and Maintenance of Plant Services</b>								
<b>Operation and Maintenance of Buildings</b>								
Purchased Professional and Tech Svcs	2620-300	38,223	40,000	18,295	37,443	45,000	7,558	13%
Renting Land and Buildings	2620-441	779,939	1,000,000	460,783	691,175	1,000,000	308,825	0%
<b>Total Operation and Maintenance of Buildings</b>		<b>818,161</b>	<b>1,040,000</b>	<b>479,078</b>	<b>728,617</b>	<b>1,045,000</b>	<b>316,383</b>	<b>0%</b>
<b>Safety and Security</b>								
Purchased Professional and Tech Svcs	2660-300	61,535	300,000	12,614	26,421	150,000	80,000	-50%
Purchased Property Services	2660-400	444,103	200,000	227,946	341,918	400,000	(59,000)	100%
<b>Total Safety and Security</b>		<b>505,638</b>	<b>500,000</b>	<b>240,560</b>	<b>368,339</b>	<b>550,000</b>	<b>21,000</b>	<b>10%</b>
<b>Facility Acquisition and Construction</b>								
Land and Site Improvements	4200-710	-	-	-	20,000	150,000	150,000	-
Architect/Engineering Services	4300-334	3,300,065	9,000,000	1,561,284	3,841,926	5,500,000	2,500,000	-39%
Building Acquisition and Construction	4500-450	10,826,426	60,000,000	25,562,013	41,343,020	55,000,000	47,000,000	-8%
Building Improvements	4600-450	2,135,707	20,000,000	4,869,231	9,303,846	13,000,000	12,000,000	-35%
Other Purchased Professional & Tech. Services	4900-300	1,113,456	7,000,000	684,527	2,526,791	3,500,000	2,500,000	-50%
Purchased Property Services	4900-400	-	200,000	-	-	100,000	100,000	-50%
Other Supplies	4900-600	-	-	-	-	-	-	-
Materials and Supplies	4900-610	2,007	-	-	-	-	-	-
All Other Equipment	4900-730	-	-	-	-	-	-	-
<b>Total Facility Acquisition and Construction Services</b>		<b>17,377,661</b>	<b>96,200,000</b>	<b>32,677,055</b>	<b>57,035,583</b>	<b>77,250,000</b>	<b>64,250,000</b>	<b>-20%</b>
<b>Debt Service</b>								
Purchased Professional and Technical Serv.	5100-300	280,000	-	-	270,000	-	-	-
Miscellaneous Expenditures	5100-800	259,489	-	-	285,000	-	-	-
Payments to Escrow Agent	5100-915	-	-	-	-	-	-	-
<b>Total Debt Service</b>		<b>539,489</b>	<b>-</b>	<b>-</b>	<b>555,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>19,240,949</b>	<b>97,740,000</b>	<b>33,396,693</b>	<b>58,687,540</b>	<b>78,845,000</b>	<b>64,587,383</b>	<b>-19%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(19,172,085)</b>	<b>(97,709,653)</b>	<b>(31,195,364)</b>	<b>(55,285,546)</b>	<b>(75,272,907)</b>	<b>(61,045,636)</b>	<b>-23%</b>
<b>OTHER SOURCES OF FUNDS</b>								
Bond Proceeds	5110-000	40,000,000	-	-	-	-	-	-
Premium on Bonds Sold	5120-000	4,444,235	-	-	-	-	-	-
Transfers In	5220-000	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>		<b>44,444,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET OTHER FINANCING SOURCES (USES)</b>		<b>44,444,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>25,272,150</b>	<b>(97,709,653)</b>	<b>(31,195,364)</b>	<b>(55,285,546)</b>	<b>(75,272,907)</b>	<b>(61,045,636)</b>	<b>-23%</b>
Fund Balance, Beginning of Year		110,978,036	136,250,186	136,250,186	136,250,186	80,964,640		
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ 136,250,186</b>	<b>\$ 38,540,533</b>	<b>\$ 105,054,822</b>	<b>\$ 80,964,640</b>	<b>\$ 5,691,733</b>		

**ASCENSION PARISH SCHOOL BOARD  
SPECIAL REVENUE FUNDS  
SUMMARY BUDGET 2023-2024**

		2022-2023					Change 2023 to 2024 Budget	
	2021-2022 Actual	Original Budget	Actual July- Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%
<b>REVENUES</b>								
Contributions and Donations	\$ 33,462	\$ 33,000	\$ 41,812	\$ 43,002	\$ 33,000	\$ 50,000	17,000	52%
FEMA Disaster Relief	81,788	4,817,804	1,961,224	2,619,150	2,619,150	3,942,528	1,323,378	100%
Income from Meals	274,871	375,000	2,087,669	2,840,000	2,840,000	3,058,000	218,000	8%
Minimum Foundation Program	134,315	120,000	250,250	300,250	300,250	120,000	(180,250)	-60%
Restricted Federal Grants-in-Aid	42,304,291	47,022,813	11,326,550	56,690,200	56,840,200	38,177,244	(18,662,956)	-33%
Value of USDA Commodities	1,142,800	971,658	1,035,253	971,658	971,658	1,623,040	651,382	67%
TOTAL REVENUES	43,971,527	53,340,275	16,702,757	63,464,260	63,604,258	46,970,812	(16,633,446)	-26%
<b>EXPENDITURES</b>								
Regular Programs	9,890,139	11,128,380	4,008,929	17,100,666	17,190,991	9,260,589	(7,930,402)	-46%
Special Education Programs	2,052,840	1,470,054	1,791,429	5,591,344	5,591,344	1,499,620	(4,091,724)	-73%
Career and Technical Education Programs	536,395	572,700	218,353	678,168	678,168	597,840	(80,328)	-12%
Other Instructional Programs	1,161,042	786,200	102,770	2,329,568	2,339,976	756,777	(1,583,199)	-68%
Special Programs	4,982,185	5,232,505	3,386,112	9,906,072	9,906,072	5,613,973	(4,292,099)	-43%
Pupil Support Services	1,150,125	2,249,864	644,782	1,557,582	1,557,582	1,489,718	(67,864)	-4%
Instructional Staff Services	4,587,553	5,886,161	2,411,328	6,961,311	6,961,311	6,173,969	(787,342)	-11%
General Administration	4,579	-	-	3,049	3,049	2,774	(275)	-9%
School Administration	22,722	16,000	11,572	186,598	186,598	41,125	(145,473)	-78%
Business Services	29,101	-	2,022	9,000	9,000	2,000	(7,000)	-78%
Operation and Maint. of Plant Services	1,904,248	3,052,300	703,443	1,002,500	1,002,500	3,051,000	2,048,500	204%
Student Transportation Services	285,720	238,718	92,312	487,610	487,663	448,828	(38,835)	-8%
Central Services	118,691	104,455	73,902	115,437	115,437	110,491	(4,946)	-4%
Food Service	13,652,292	15,252,577	9,181,526	13,006,203	13,006,203	15,355,398	2,349,195	18%
Facility Acquisition and Construction	236,340	1,440,000	879,197	1,099,650	1,099,650	1,200,000	100,350	100%
TOTAL EXPENDITURES	40,613,972	47,429,914	23,507,676	60,034,758	60,135,544	45,604,102	(14,531,442)	-24%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES								
	3,357,555	5,910,361	(6,804,919)	3,429,502	3,468,714	1,366,710	(2,102,004)	-61%
<b>OTHER FINANCING SOURCES (USES)</b>								
Other Financing Sources	626,065	411,108	483,343	746,106	756,108	2,325,371	1,569,263	208%
Other Financing Uses	(2,674,299)	(2,704,802)	1,341,976	(5,075,188)	(5,002,030)	(1,980,795)	3,021,235	-60%
NET OTHER FINANCING SOURCES (USES)	(2,048,234)	(2,293,694)	1,825,319	(4,329,082)	(4,245,922)	344,576	4,590,498	-108%
<b>NET CHANGE IN FUND BALANCES</b>								
	1,309,321	3,616,667	(4,979,601)	(899,580)	(777,208)	1,711,286	2,488,494	-320%
Fund Balances, Beginning of Year	(2,353,998)	7,613,606	(1,044,677)	(1,044,677)	(1,044,677)	(1,944,257)		
FUND BALANCES, END OF YEAR	\$ (1,044,677)	\$ 11,230,273	\$ (6,024,277)	\$ (1,944,257)	\$ (1,821,885)	\$ (232,971)		

**ASCENSION PARISH SCHOOL BOARD  
ACHIEVE! ESSER II FORMULA (FUND 142)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget	
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid	0000-4590	\$ 2,762,842	\$ 6,263,270	\$ -	\$ 7,000,000	\$ 7,000,000	\$ -	\$ (7,000,000)	-100%
<b>EXPENDITURES</b>									
<b>Regular Education Programs</b>									
Salaries									
Elementary Teachers	1110-112	157,392	-	540	216,092	216,092	-	(216,092)	-100%
Paraprofessionals	1100-115	16,351	-	128	-	-	-	-	--
Secondary Teachers	1130-112	21,138	-	240	-	-	-	-	--
Employee Benefits									
Medicare Taxes	1100-225	2,696	-	13	3,133	3,133	-	(3,133)	-100%
Contribution to LA Teachers' Retirement	1100-231	48,251	-	225	55,459	55,459	-	(55,459)	-100%
La School Employees Retirement	1100-233	38	-	-	-	-	-	-	--
Other Retirement Contributions	1100-239	288	-	-	-	-	-	-	--
Workers Compensation	1100-260	1,219	-	5	1,275	1,275	-	(1,275)	-100%
Purchased Professional and Technical Services	1100-300	4,323	5,677	-	4,323	4,323	-	(4,323)	-100%
Other Purchased Services	1100-500	490,320	813,848	377,877	2,090,320	2,090,320	-	(2,090,320)	-100%
Materials and Supplies	1100-610	1	158,315	360,703	3,400,000	3,400,000	-	(3,400,000)	-100%
Supplies - Technology Related	1100-615	1,523,578	3,700,000	57,960	72,094	72,094	-	(72,094)	-100%
<b>Total Regular Programs</b>		<b>2,265,595</b>	<b>4,677,840</b>	<b>797,691</b>	<b>5,842,696</b>	<b>5,842,696</b>	-	<b>(5,842,696)</b>	<b>-100%</b>
<b>Special Education Programs</b>									
Salaries									
Teachers	1210-112	-	-	-	-	-	-	-	--
Paraprofessionals	1210-115	690	-	-	-	-	-	-	--
Employee Benefits									
Medicare Taxes	1210-225	9	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	1210-231	174	-	-	-	-	-	-	--
Workers Compensation	1210-260	17	-	-	-	-	-	-	--
<b>Total Special Education Programs</b>		<b>890</b>	-	-	-	-	-	-	--
<b>Pupil Support Services</b>									
<b>Attendance and Social Work</b>									
Salaries									
Social Workers	2113-113	-	485,908	-	-	-	-	-	100%
Employee Benefits									
Group Insurance	2110-210	-	78,569	-	-	-	-	-	100%
Medicare Taxes	2110-225	-	7,046	-	-	-	-	-	100%
Contribution to LA Teachers Retirement	2110-231	-	122,449	-	-	-	-	-	100%
Workers Compensation	2110-260	-	2,867	-	-	-	-	-	100%
Total Attendance and Social Work		-	696,839	-	-	-	-	-	100%
Guidance Services									
Counseling Services	2122-113	1,560	-	-	-	-	-	-	--
Employee Benefits									
Medicare Taxes	2120-225	21	-	-	-	-	-	-	--
Contributions to LA Teacher's Retirement	2120-231	393	-	-	-	-	-	-	--
Workers Compensation	2120-260	9	-	-	-	-	-	-	--
Total Guidance Services		1,974	-	-	-	-	-	-	--
Health Services									
Salaries - Nurses (Mental Health)	2134-113	-	-	-	-	-	-	-	--
Salaries - Nurses	2134-118	7,466	-	-	-	-	-	-	--
Employee Benefits									
Group Insurance	2130-210	492	-	-	-	-	-	-	--
Medicare Taxes	2130-225	108	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	2130-231	1,881	-	-	-	-	-	-	--
Workers Compensation	2130-260	44	-	-	-	-	-	-	--
Total Health Services		9,991	-	-	-	-	-	-	--
<b>Total Pupil Support Services</b>		<b>11,965</b>	<b>696,839</b>	-	-	-	-	-	<b>100%</b>

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
ACHIEVE! ESSER II FORMULA (FUND 142)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023			2023-2024 Budget	Change 2023 to 2024 Budget	
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	Amount	%
<b>Student Transportation Services</b>								
Salaries - Bus Drivers	2720-116	20,782	-	57	-	-	-	--
Employee Benefits								
Group Insurance	2720-210	-	-	-	-	-	-	--
FICA	2720-220	7	-	-	-	-	-	--
Medicare Taxes	2720-225	277	-	1	-	-	-	--
Contribution to LA Teachers Retirement	2720-231	867	-	-	-	-	-	--
Contribution to LA School Employees' Retire.	2720-233	4,521	-	20	-	-	-	--
Workers Compensation	2720-260	1,160	-	5	-	-	-	--
<b>Total Student Transportation</b>		<b>27,614</b>	<b>-</b>	<b>83</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>TOTAL EXPENDITURES</b>		<b>2,306,064</b>	<b>5,374,679</b>	<b>797,774</b>	<b>5,842,696</b>	<b>5,842,696</b>	<b>-</b>	<b>(5,842,696) -100%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>456,778</b>	<b>888,591</b>	<b>(797,774)</b>	<b>1,157,304</b>	<b>1,157,304</b>	<b>-</b>	<b>(1,157,304) -100%</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Transfers of Indirect Costs	5200-933	(456,778)	(888,591)	-	(1,157,304)	(1,157,304)	-	1,157,304 -100%
<b><u>NET CHANGE IN FUND BALANCE</u></b>		<b>-</b>	<b>-</b>	<b>(797,774)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (797,774)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

(Concluded)

The Department awards grants to State educational agencies for the purpose of providing local educational agencies with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID 19) has had and continues to have on elementary and secondary schools.

Federal grantor: United States Department of Education  
CFDA number 84.425D

Authorization: PL Public Law 116-136 The Cares Act The Coronavirus Aid, Relief, and Economic Security Act (CARES ACT),  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD  
ACHIEVE! ESSER III EB INTERVENTIONS (FUND 143)  
BUDGET 2023-2024**

				2022-2023					Change 2023 to 2024 Budget	
	Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%	
<b>REVENUES</b>										
Other Restricted Grants Through State	0000-4590	\$ 2,390,831	\$ -	\$ -	\$ 3,200,000	\$ 3,200,000	\$ -	\$(3,200,000)	-100%	
<b>EXPENDITURES</b>										
<b>Regular Education Programs</b>										
Salaries										
Paraprofessionals	1100-115	135	-	-	135	135	-	(135)	-100%	
Teachers	1110-112	540	-	-	540	540	-	(540)	-100%	
Purchased Professional and Technical Services	1100-300	37,500	-	12,225	234,704	234,704	-	(234,704)	-100%	
Other Purchased Services	1100-500	570,880	-	626,236	373,462	463,640	-	(463,640)	-100%	
Materials and Supplies	1100-610	1,331,676	-	749,067	1,399,328	1,399,328	-	(1,399,328)	-100%	
Employee Benefits										
Medicare Taxes	1100-225	9	-	-	2	10	-	(10)	-100%	
Contribution to LA Teachers' Retirement	1100-231	140	-	-	34	170	-	(170)	-100%	
Other Retirement Contributions	1100-239	46	-	-	-	-	-	-	-	
Workmens Compensation	1100-260	4	-	-	1	4	-	(4)	-100%	
<b>Total Regular Programs</b>		<b>1,940,930</b>	<b>-</b>	<b>1,387,528</b>	<b>2,008,206</b>	<b>2,098,531</b>	<b>-</b>	<b>(2,098,531)</b>	<b>-100%</b>	
<b>Special Education Programs</b>										
Salaries	1210-100	-	-	-	-	-	-	-	--	
Teachers	1210-112	2,400	-	-	-	-	-	-	--	
Paraprofessionals	1210-115	-	-	-	-	-	-	-	--	
Employee Benefits										
Medicare Taxes	1210-225	35	-	-	-	-	-	-	--	
Contribution to LA Teachers' Retirement	1210-231	605	-	-	-	-	-	-	--	
Workers Compensation	1210-260	14	-	-	-	-	-	-	--	
<b>Total Special Education Programs</b>		<b>3,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>	
<b>Other Instructional Programs</b>										
Summer School Programs										
Other Instructional Salaries	1470-100	-	-	-	-	-	-	-	--	
Teachers	1470-112	23,944	-	-	404,970	404,970	-	(404,970)	-100%	
Paraprofessionals	1470-115	1,739	-	-	36,000	36,000	-	(36,000)	-100%	
Purchased Professional and Technical Services	1510-300	2,500	-	2,500	-	-	-	-	--	
Employee Benefits										
FICA	1470-220	2	-	-	-	-	-	-	--	
Medicare Taxes	1470-225	369	-	-	5,872	6,394	-	(6,394)	-100%	
Contribution to LA Teacher's Retirement	1470-231	6,429	-	-	102,052	111,725	-	(111,725)	-100%	
Louisiana School Employees Retirement	1470-233	-	-	-	-	-	-	-	--	
Workers Compensation	1470-260	156	-	-	2,389	2,602	-	(2,602)	-100%	
<b>Total Other Instructional Programs</b>		<b>35,139</b>	<b>-</b>	<b>2,500</b>	<b>551,283</b>	<b>561,691</b>	<b>-</b>	<b>(561,691)</b>	<b>-100%</b>	
<b>Pupil Support Services</b>										
Guidance Services										
Employee Benefits										
Medicare Taxes	2120-225	-	-	-	-	-	-	-	--	
Contribution to LA Teachers Retirement	2120-231	-	-	-	-	-	-	-	--	
Workers Compensation	2120-260	-	-	-	-	-	-	-	--	
Total Guidance Services		-	-	-	-	-	-	-	--	
Counseling Services										
Salaries - Therapists	2122-113	-	-	-	-	-	-	-	--	
Salaries - Degreed Professionals	2134-118	-	-	-	-	-	-	-	--	
Employee Benefits										
Medicare Taxes	2130-225	-	-	-	-	-	-	-	--	
Contribution to LA Teachers Retirement	2130-231	-	-	-	-	-	-	-	--	
Workers Compensation	2130-260	-	-	-	-	-	-	-	--	
<b>Total Counseling Services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>	
Other Pupil Support Services										
Salaries	2190-100	4,073	-	743	-	-	-	-	--	
Employee Benefits										
Medicare Taxes	2190-225	57	-	11	-	-	-	-	--	
Louisiana Teachers Retirement	2190-231	1,026	-	184	-	-	-	-	--	
Workmens Comp	2190-260	24	-	4	-	-	-	-	--	
<b>Total Other Pupil Support</b>		<b>5,181</b>	<b>-</b>	<b>942</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>	
<b>Total Pupil Support Services</b>		<b>5,181</b>	<b>-</b>	<b>942</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>	
<b>Instructional Staff Services</b>										
Stipend Pay	2231-150	7,355	-	-	7,355	7,355	-	(7,355)	-100%	
Employee Benefits										
FICA	2231-220	5	-	-	6	6	-	(6)	-100%	
Medicare	2231-225	107	-	-	107	107	-	(107)	-100%	
Louisiana Teachers Retirement	2231-231	1,854	-	-	1,853	1,853	-	(1,853)	-100%	
Workmans Compensation	2231-260	43	-	-	43	43	-	(43)	-100%	
<b>Total Instructional Staff Services</b>		<b>9,364</b>	<b>-</b>	<b>-</b>	<b>9,364</b>	<b>9,364</b>	<b>-</b>	<b>(9,364)</b>	<b>-100%</b>	
<b>School Administration</b>										
Salaries-Clerical/Secretarial	2400-114	1,083	-	-	-	-	-	-	--	
Salaries-Temporary Employees	2400-120	-	-	435	-	-	-	-	--	
FICA	2400-220	-	-	27	-	-	-	-	--	
Medicare Taxes	2400-225	16	-	6	-	-	-	-	--	
Contribution to LA Teachers Retirement	2400-231	273	-	-	-	-	-	-	--	
Workers Compensation	2400-260	6	-	3	-	-	-	-	--	
<b>Total School Administration</b>		<b>1,378</b>	<b>-</b>	<b>471</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>	

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
ACHIEVE! ESSER III EB INTERVENTIONS (FUND 143)  
BUDGET 2023-2024**

			2022-2023					Change 2023 to 2024 Budget	
	Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%
<b>Student Transportation Services</b>									
Salaries - Bus Drivers	2720-116	384	-	-	1,000	1,000	-	(1,000)	-100%
Employee Benefits									
Group Insurance	2720-210	-	-	-	-	-	-	-	--
FICA	2720-220	-	-	-	-	-	-	-	--
Medicare Taxes	2720-225	6	-	-	15	15	-	(15)	-100%
Contribution to LA Teachers Retirement	2720-231	40	-	-	287	287	-	(287)	-100%
Contribution to LA School Employees' Retire.	2720-233	64	-	-	-	-	-	-	--
Workers Compensation	2720-260	19	-	-	6	59	-	(59)	-100%
<b>Total Student Transportation</b>		<b>513</b>	-	-	<b>1,308</b>	<b>1,361</b>	-	<b>(1,361)</b>	--
TOTAL EXPENDITURES		<u>1,995,558</u>	<u>-</u>	<u>1,391,440</u>	<u>2,570,161</u>	<u>2,670,947</u>	<u>-</u>	<u>(2,670,947)</u>	-100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		395,273	-	(1,391,440)	629,839	529,053	-	(529,053)	-100%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>									
Transfers of Indirect Costs	5200-933	<u>(395,273)</u>	<u>-</u>	<u>-</u>	<u>(629,839)</u>	<u>(529,053)</u>	<u>-</u>	529,053	-100%
<b><u>NET CHANGE IN FUND BALANCE</u></b>		-	-	(1,391,440)	-	-	-	-	
Fund Balance, Beginning of Year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,391,440)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		

(Concluded)

The Department awards grants to State educational agencies for the purpose of providing local educational agencies with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID 19) has had and continues to have on elementary and secondary schools.

Federal grantor: United States Department of Education

CFDA number 84.425U

Authorization: PL Public Law 117-2 N/A American Rescue Plan Act of 2021 Education Stabilization Fund

Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD  
ACHIEVE! ESSERF III FORMULA (ARPA) (FUND 163)  
BUDGET 2023-2024**

								Change 2023 to 2024 Budget	
2022-2023									
Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%	
<b>REVENUES</b>									
Other Restricted Grants Through State	0000-4590	\$ 7,105,088	\$ 11,000,000	\$ -	\$ 12,636,396	\$ 12,636,396	\$ 14,293,443	\$ 1,657,047	13%
<b>EXPENDITURES</b>									
<b>Regular Education Programs</b>									
Salaries									
Teachers	1110-112	-	255,000	-	391,500	391,500	386,500	(5,000)	-1%
Paraprofessionals	1100-115	-		-	100,800	100,800	100,000	(800)	-1%
Teachers	1130-112	6,560							
Purchased Professional and Technical Services	1100-300	508,750	15,000	119,195	15,000	15,000	15,000	-	0%
Other Purchased Services	1100-500	-	297,911	-	1,097,911	1,097,911	1,284,742	186,831	17%
Travel Expense Reimbursement	1100-582	-	50,000	-	50,000	50,000	117,000	67,000	134%
Materials and Supplies	1100-610	5,017	3,132,557	17,014	2,443,226	2,443,226	5,044,982	2,601,756	106%
Technology Related Supplies	1100-615	4,138,685	1,615,883	845,445	3,640,000	3,640,000	790,985	(2,849,015)	-78%
Employee Benefits									
Medicare Taxes	1100-225	95	3,698	-	7,138	7,138	7,065	(73)	-1%
Contribution to LA Teachers Retirement	1100-231	1,653	64,260	-	124,060	124,060	117,439	(6,621)	-5%
Workers Compensation	1100-260	39	1,505	-	2,905	2,905	2,875	(30)	-1%
<b>Total Regular Programs</b>		<b>4,660,799</b>	<b>5,435,814</b>	<b>981,654</b>	<b>7,872,540</b>	<b>7,872,540</b>	<b>7,866,588</b>	<b>(5,952)</b>	<b>0%</b>
<b>Special Education Programs</b>									
Salaries									
Teachers	1210-100	3,880	-	-	-	-	-	-	-
Paraprofessionals	1210-112	-	-	-	392,000	392,000	340,223	(51,777)	-13%
Paraprofessionals	1210-115	-	-	-	-	-	-	-	-
Employee Benefits									
Medicare Taxes	1210-225	56	-	-	5,684	5,684	5,977	293	5%
Contribution to LA Teachers' Retirement	1210-231	978	-	-	74,508	74,508	99,345	24,837	33%
Workers Compensation	1210-260	23	-	-	2,313	2,313	2,432	119	5%
<b>Total Special Education Programs</b>		<b>4,937</b>	<b>-</b>	<b>-</b>	<b>474,505</b>	<b>474,505</b>	<b>447,977</b>	<b>25,249</b>	<b>-6%</b>
<b>Other Instructional Programs</b>									
Salaries									
Teachers	1470-100	12,270	-	-	-	-	-	-	-
Teachers	1470-112	684,561	400,000	6,436	1,232,645	1,232,645	325,000	(907,645)	-74%
Paraprofessionals	1470-115	72,379	100,000	1,687	42,000	42,000	89,000	47,000	112%
Travel Expense Reimbursement	1470-582	28,146		2,361					
Materials and Supplies	1470-610	-	-	-	21,925	21,925	81,011	59,086	269%
Employee Benefits									
FICA	1470-220	560	-	-	-	-	-	-	-
Medicare Taxes	1470-225	11,129	7,250	156	18,482	18,482	6,003	(12,479)	-68%
Contribution to LA Teacher's Retirement	1470-231	188,320	126,000	2,411	321,211	321,211	149,284	(171,927)	-54%
Louisiana School Employees Retirement	1470-233	327	-	-	-	-	-	-	-
Other Retirement Contributions	1470-239	632	-	-	-	-	-	-	-
Workers Compensation	1470-260	4,694	2,950	65	7,520	7,520	2,442	(5,078)	-68%
<b>Total Other Instructional Programs</b>		<b>1,003,018</b>	<b>636,200</b>	<b>13,116</b>	<b>1,643,783</b>	<b>1,643,783</b>	<b>652,740</b>	<b>(991,043)</b>	<b>-60%</b>
<b>Pupil Support Services</b>									
Guidance Services									
Employee Benefits									
Medicare Taxes	2120-225	522	-	22	-	-	-	-	-
Contribution to LA Teachers Retirement	2120-231	9,077	-	382	-	-	-	-	-
Workers Compensation	2120-260	213	-	9	-	-	-	-	-
Counseling Services									
Salaries - Therapists	2122-113	36,020	-	1,540	28,200	28,200	33,789	5,589	20%
Total Guidance Services		45,832	-	1,953	28,200	28,200	33,789	5,589	20%
Health Services									
Salaries - Degreed Professionals	2134-118	1,804	-	2,031	5,000	5,000	5,000	-	0%
Employee Benefits									
Medicare Taxes	2130-225	26	-	29	73	73	562	489	670%
Contribution to LA Teachers Retirement	2130-231	455	-	504	1,260	1,260	9,348	8,088	642%
Workers Compensation	2130-260	11	-	12	30	30	229	199	663%
Total Health Services		2,296	-	2,576	6,363	6,363	15,139	8,776	138%
Other Pupil Support Services									
Salaries	2190-100	-	-	-	-	-	-	-	-
Other Purchased Services	2190-500	-		13,169			10,408		100%
Employee Benefits									
Medicare Taxes	2190-225	-	-	-	-	-	-	-	-
Louisiana Teachers Retirement	2190-231	-	-	-	-	-	-	-	-
Workmens Comp	2190-260	-	-	-	-	-	-	-	-
Total Other Pupil Support		-	-	13,169	-	-	10,408	-	100%
<b>Total Pupil Support Services</b>		<b>48,128</b>	<b>-</b>	<b>17,698</b>	<b>34,563</b>	<b>34,563</b>	<b>59,336</b>	<b>14,365</b>	<b>72%</b>

(Continued)



<b>Instructional Staff Services</b>									
Stipend Pay- Regular Education	2231-150	8,880.00	-	37,905.00	-	-	-	-	-
Purchased and Professional Services	2231-300	-	500,000	-	249,548	249,548	614,103	364,555	146%
Student Transportation Services	2231-510	-	-	(180)	-	-	-	-	-
Employee Benefits									
FICA	2231-220	-	-	-	-	-	-	-	100%
Medicare	2231-225	129	-	547	-	-	-	-	100%
Louisiana Teachers Retirement	2231-231	2,238	-	9,356	-	-	-	-	100%
Workmans Compensation	2231-260	52	-	222	-	-	-	-	100%
<b>Total Instructional Staff Services</b>		<b>11,299</b>	<b>500,000</b>	<b>47,850</b>	<b>249,548</b>	<b>249,548</b>	<b>614,103</b>	<b>364,555</b>	<b>146%</b>
<b>School Administration</b>									
Salaries-Clerical/Secretarial	2400-114	10,431	-	733	8,000	8,000	19,750	11,750	147%
Salaries-Temporary Employees	2400-120	1,468	-	-	-	-	-	-	-
Employee Benefits									
FICA	2400-220	91	-	-	-	-	-	-	-
Medicare Taxes	2400-225	173	-	11	116	116	286	170	147%
Contribution to LA Teachers Retirement	2400-231	1,911	-	143	2,016	2,016	4,898	2,882	143%
Workers Compensation	2400-260	70	-	4	47	47	117	70	148%
<b>Total School Administration</b>		<b>14,144</b>	<b>-</b>	<b>892</b>	<b>10,179</b>	<b>10,179</b>	<b>25,051</b>	<b>14,872</b>	<b>146%</b>
<b>Operation and Plant Maintenance</b>									
Repair and Maintenance	2620-430	-	3,050,000	-	-	-	3,050,000	3,050,000	100%
Supplies - Technology Related	2660-615	299,868	-	-	-	-	-	-	-
<b>Total Operation and Plant Maintenance</b>		<b>299,868</b>	<b>3,050,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,050,000</b>	<b>3,050,000</b>	<b>100%</b>
<b>Student Transportation Services</b>									
Salaries - Bus Drivers	2720-116	3,956	50,000	541	206,000	206,000	205,931	(69)	0%
Other Purchased Services	2720-500	34,633	-	6,262	-	-	-	-	-
Employee Benefits									
Group Insurance	2720-210	-	-	-	-	-	-	-	--
FICA	2720-220	79	-	-	-	-	-	-	--
Medicare Taxes	2720-225	57	725	7	2,987	2,987	2,987	-	0%
Contribution to LA Teachers Retirement	2720-231	-	12,600	-	51,912	51,912	53,149	1,237	2%
Contribution to LA School Employees' Retire.	2720-233	-	-	-	-	-	-	-	--
Louisiana School Employees Retirement	2720-233	767	-	149	-	-	-	-	-
Workers Compensation	2720-260	304	295	36	1,215	1,215	1,215	-	0%
<b>Total Student Transportation</b>		<b>39,796</b>	<b>63,620</b>	<b>6,995</b>	<b>262,114</b>	<b>262,114</b>	<b>263,282</b>	<b>1,168</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>		<b>6,081,989</b>	<b>9,685,634</b>	<b>1,066,252</b>	<b>10,519,032</b>	<b>10,519,032</b>	<b>12,979,077</b>	<b>2,460,045</b>	<b>23%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		1,023,099	1,314,366	(1,066,252)	2,117,364	2,117,364	1,314,366	(802,998)	-38%
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers of Indirect Costs	5200-933	(1,023,099)	(1,314,366)	-	(2,089,164)	(2,089,164)	(1,314,366)	774,798	-37%
<b>NET CHANGE IN FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>(1,066,252)</b>	<b>28,200</b>	<b>28,200</b>	<b>-</b>	<b>(28,200)</b>	
Fund Balance, Beginning of Year		-	-	-	-	-	28,200	28,200	
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$(1,066,252)</b>	<b>\$ 28,200</b>	<b>\$ 28,200</b>	<b>\$ 28,200</b>	<b>\$ 0</b>	

(Concluded)

The Department awards grants to State educational agencies for the purpose of providing local educational agencies with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID 19) has had and continues to have on elementary and secondary schools.

Federal grantor: United States Department of Education  
CFDA number 84.425U  
Authorization: PL Public Law 117-2 N/A American Rescue Plan Act of 2021 Education Stabilization Fund  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD  
ACHIEVE! ESSER II INCENTIVE (FUND 169)  
BUDGET 2023-2024**

		2022-2023						Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%	
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid	0000-4541	\$ -	\$ 303,318	\$ -	\$ 303,318	\$ 303,318	\$ 606,928	\$ 303,610 100%	
<b>EXPENDITURES</b>									
<b>Regular Education Programs</b>									
Purchased Professional and Technical Services	1100-300	-	129,658	-	129,658	129,658	485,049	355,391 274%	
Travel Expense Reimbursement	1100-582	-	28,000	-	28,000	28,000	28,050	50 0%	
<b>Total Regular Programs</b>		-	<b>157,658</b>	-	<b>157,658</b>	<b>157,658</b>	<b>513,099</b>	<b>355,441 225%</b>	
<b>Special Programs - Pre-Kindergarten Programs</b>									
Teachers	1530-112	-	44,766	-	44,766	44,766	16,000	(28,766) -64%	
Other Purchased Services	1530-500		16,200		16,200	16,200	13,100	(3,100) -19%	
Employee Benefits								- -	
Group Insurance	1530-210	-	-	-	8,282	8,282	2,960	(5,322) -64%	
Medicare Taxes	1530-225	-	-	-	649	649	232	(417) -64%	
Contribution to LA Teachers' Retirement	1530-231	-	11,102	-	3,692	3,692	3,856	164 4%	
Workers Compensation	1530-260	-	-	-	264	264	94	(170) -64%	
<b>Total Special Programs</b>		-	<b>72,068</b>	-	<b>73,853</b>	<b>73,853</b>	<b>36,242</b>	<b>(37,611) -51%</b>	
<b>Pupil Support Services</b>									
Salaries-Social Workers	2113-113	-	59,460	-	59,460	59,460	41,460	(18,000) -30%	
Employee Benefits									
Group Insurance	2113-210	-	-	-	3,902	3,902	-	(3,902) -100%	
Medicare Taxes	2113-225	-	-	-	862	862	-	(862) -100%	
Contribution to LA Teacher's Retirement	2113-231	-	14,132	-	7,232	7,232	16,127	8,895 123%	
Workmens Compensation	2113-260	-	-	-	351	351	-	(351) -100%	
<b>Total Pupil Support Services</b>		-	<b>73,592</b>	-	<b>71,807</b>	<b>71,807</b>	<b>57,587</b>	<b>(14,220) -20%</b>	
TOTAL EXPENDITURES		-	<b>303,318</b>	-	<b>303,318</b>	<b>303,318</b>	<b>606,928</b>	<b>303,610 100%</b>	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-	
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	
<b>NET CHANGE IN FUND BALANCE</b>		-	-	-	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	

The Department awards grants to State educational agencies for the purpose of providing local educational agencies with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID 19) has had and continues to have on elementary and secondary schools.

Federal grantor: United States Department of Education

CFDA number 84.425D

Authorization: PL Public Law 116-136 The Cares Act The Coronavirus Aid, Relief, and Economic Security Act (CARES ACT),

Public Law 116-136

Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD  
ACHIEVE! ESSERF III INCENTIVE (ARPA) (FUND 170)  
BUDGET 2023-2024**

								Change 2023 to 2024 Budget	

The Department awards grants to State educational agencies for the purpose of providing local educational agencies with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID 19) has had and continues to have on elementary and secondary schools.

Federal grantor: United States Department of Education  
CFDA number 84.425U  
Authorization: PL Public Law 117-2 N/A American Rescue Plan Act of 2021 Education Stabilization Fund  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD  
BELIEVE! CATEGORY 3 CCDBG (FUND 176)  
BUDGET 2023-2024**

		2022-2023						Change 2023 to 2024 Budget	
	Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%
<b>REVENUES</b>									
Other Restricted Grants Through State	0000-4590	\$ -	\$ -	\$ 102,600	\$ 102,600	\$ 102,600	\$ 50,000	\$ (52,600)	-51%
<b>EXPENDITURES</b>									
<b>Special Programs</b>									
Salaries	1530-100	-	-	43,050	43,050	43,050	22,333	(20,717)	-48%
Other Purchased Services	1530-500	-	-	25,000	25,000	25,000	3,600	(21,400)	-86%
Materials and Supplies	1530-610	-	-	22,927	22,927	22,927	-	(22,927)	-100%
Supplies	1530-600	-	-	-	-	-	12,591	-	
Miscellaneous Expenditures	1530-800	-	-	-	-	-	-	-	
Employee Benefits									
Medicare Taxes	1530-225	-	-	624	624	624	324	(300)	--
Contribution to LA Teacher's Retirement	1530-231	-	-	10,375	10,375	10,375	7,544	(2,831)	-27%
Workers Compensation	1530-260	-	-	624	624	624	132	(492)	--
<b>Total Special Programs</b>		-	-	<b>102,600</b>	<b>102,600</b>	<b>102,600</b>	<b>46,524</b>	<b>(56,076)</b>	<b>-55%</b>
TOTAL EXPENDITURES		-	-	102,600	102,600	102,600	46,524	(56,076)	-55%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	3,476	3,476	100%
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	(3,476)	(3,476)	100%
<b>NET CHANGE IN FUND BALANCE</b>		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

During the regular legislative session, RS 17:407.23 BESE establish the Believe! grant to strengthen the child care system to meet the needs of all families and support the stabilization of the child care sector, expand supply of and access to high-quality early childhood options for families and identifies opportunities opportunities to sustain that expansion long-term, prepare and support teachers to lead classrooms and provide high-quality interactions that meet the developmental needs of children everyday, and to empower families to access tools and resources to support their children's development. These allocations are awarded to four cohorts of Believe! Grant. Results of the activities undertaken by these pilots will inform the Department BESE, and the Legislature about the influence of structured, shared decision making on improving quality and access for publicly-funded early childhood programs.

Federal grantor: U.S. Department of Health and Hospitals  
CFDA number 93.434  
Authorization: 42 USC 9858  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD**  
**BELIEVE! CATERGORY 4 CCDBG EMPOWERING FAM (FUND 177)**  
**BUDGET 2023-2024**

		2022-2023						Change 2023 to 2024 Budget	
	Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%
<b><u>REVENUES</u></b>									
Other Restricted Grants Through State	0000-4590	\$ -	\$ -	\$ 19,113	\$ 47,537	\$ 47,537	\$ 40,000	\$ (7,537)	-16%
<b><u>EXPENDITURES</u></b>									
<b><u>Special Programs</u></b>									
Salaries	1530-100	-	-	-	23,000	23,000	-	(23,000)	-100%
Other Purchased Services	1530-500	-	-	1,980	5,000	5,000	3,580	(1,420)	-28%
Materials and Supplies	1530-610	-	-	19,073	17,037	17,037	23,828	6,791	40%
Supplies	1530-600	-	-	-			12,592		
Miscellaneous Expenditures	1530-800						-		
Employee Benefits									
Medicare Taxes	1530-225	-	-	-	-	-	-	-	--
Contribution to LA Teacher's Retirement	1530-231	-	-	-	2,500	2,500	-	(2,500)	-100%
Workers Compensation	1530-260	-	-	-	-	-	-	-	--
<b>Total Special Programs</b>		-	-	<b>21,053</b>	<b>47,537</b>	<b>47,537</b>	<b>40,000</b>	<b>(7,537)</b>	<b>-16%</b>
TOTAL EXPENDITURES		-	-	21,053	47,537	47,537	40,000	(7,537)	-16%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	(1,940)	-	-	-	-	--
<b><u>OTHER FINANCING SOURCES (USES)</u></b>									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	2,780	2,780	100%
<b><u>NET CHANGE IN FUND BALANCE</u></b>									
		-	-	(1,940)	-	-	2,780	2,780	100%
Fund Balance, Beginning of Year		-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (1,940)	\$ -	\$ -	\$ 2,780		

During the regular legislative session, RS 17:407.23 BESE establish the Believe! grant to strengthen the child care system to meet the needs of all families and support the stabilization of the child care sector, expand supply of and access to high-quality early childhood options for families and identifies opportunities opportunities to sustain that expansion long-term, prepare and support teachers to lead classrooms and provide high-quality interactions that meet the developopr needs of children everyday, and to empower families to access tools and resources to support their children's development.

These allocations are awarded to four cohorts of Believe! Grant. Results of the activities undertaken by these pilots will inform the Department BESE, and the Legislature about the influence of structured, shared decision making on improving quality and access for publicly-funded early childhood prograr

Federal grantor: U.S. Department of Health and Hospitals

CFDA number 93.434

Authorization: 42 USC 9858

Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD**  
**BELIEVE! CATEGORY 1 CRRSA STABILITY ADMIN (FUND 178)**  
**BUDGET 2023-2024**

							Change 2023 to 2024 Budget	
<hr/>								
Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%
<hr/>								
<b><u>REVENUES</u></b>								
Other Restricted Grants Through State	0000-4590	\$ -	\$ -	\$ 98,778	\$ 183,600	\$ 183,600	\$ 106,488	\$ (77,112) -42%
<b><u>EXPENDITURES</u></b>								
<b>Special Programs</b>								
Other Purchased Services	1530-500	-	-	113,788	183,600	183,600	99,000	(84,600) -46%
Supplies	1530-600	-	-	-	-	-	86	86 100%
<b>Total Special Programs</b>		-	-	<b>113,788</b>	<b>183,600</b>	<b>183,600</b>	<b>99,086</b>	<b>(84,514) -46%</b>
TOTAL EXPENDITURES		-	-	113,788	183,600	183,600	99,086	(84,514) -46%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	(15,010)	-	-	7,402	7,402 100%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Transfers of Indirect Costs	5200-933	-	-	15,010	-	-	(7,402)	(7,402) 100%
<b><u>NET CHANGE IN FUND BALANCE</u></b>		-	-	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	-	-

During the regular legislative session, RS 17:407.23 BESE establish the Believe! grant to strengthen the child care system to meet the needs of all families and support the stabilization of the child care sector, expand supply of and access to high-quality early childhood options for families and identifies opportunities opportunities to sustain that expansion long-term, prepare and support teachers to lead classrooms and provide high-quality interactions that meet the developmental needs of children everyday, and to empower families to access tools and resources to support their children's development. These allocations are awarded to four cohorts of Believe! Grant. Results of the activities undertaken by these pilots will inform the Department BESE, and the Legislature about the influence of structured, shared decision making on improving quality and access for publicly-funded early childhood programs.

Federal grantor: U.S. Department of Health and Hospitals  
CFDA number 93.434  
Authorization: 42 USC 9858  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
CAPITAL AREA HUMAN SERVICES DISTRICT - GAMBLING (FUND 78)  
BUDGET 2023-2024**

Change 2023 to 2024 Budget									
Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%	
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid	0000-4590	\$ 8,684	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0%
<b>EXPENDITURES</b>									
<b>Pupil Support Services</b>									
Purchased Professional Services	2190-300	-	4,500	-	-	-	-	-	-
Materials and Supplies	2190-610	8,684	4,500	9,000	9,000	9,000	9,000	-	0%
<b>Total Pupil Support Services</b>		<b>8,684</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	-	0%
TOTAL EXPENDITURES		8,684	9,000	9,000	9,000	9,000	9,000	-	0%
<b>NET CHANGE IN FUND BALANCE</b>									
		-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

This grant is an interdisciplinary program designed for youth in the 3rd-8th grades to discourage underage gambling through improved critical thinking and problem solving. It is designed to be utilized as a standalone component for prevention programs or as an integrated component for other prevention programs.

Federal grantor: United States Department of Health and Human Development  
CFDA number 93.959  
Authorization: Public Health Service Act, Subpart II and III, Title XIX, Part B  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
CHILD NUTRITION (FUND 28)  
BUDGET 2023-2024**

								Change 2023 to 2024 Budget	
	Function Object	2021-2022 Actual	2022-2023			2023-2024 Budget			
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	Amount	%	
<b>REVENUES</b>									
Earnings on Investments	0000-1510		\$ -	\$ -	\$ -	\$ -	\$ -	--	
Income from Meals	0000-1610	90,333	150,000	1,905,756	2,600,000	2,600,000	216,000	8%	
Income from Extra Meals	0000-1620	184,538	225,000	181,913	240,000	240,000	2,000	1%	
Contributions and Donations	0000-1920	1	-	-	-	-	-	--	
Other Miscellaneous Revenues	0000-1999	525,564		493,046	150,000	150,000	(150,000)		
Minimum Foundation Program	0000-3115	134,315	120,000	250,250	300,250	300,250	120,000	(180,250) -60%	
Other Restricted Grants through State	0000-4590	5,814		-	-	-	-	-	
Restricted Federal Grants-in-Aid	0000-4515	14,957,902	13,925,156	7,244,632	9,000,000	9,000,000	8,500,000	(500,000) -6%	
Value of USDA Commodities	0000-4920	1,142,800	971,658	1,035,253	971,658	971,658	1,623,040	651,382 67%	
TOTAL REVENUES		17,041,267	15,391,814	11,110,849	13,261,908	13,261,908	13,301,040	39,132 0%	
<b>EXPENDITURES</b>									
<b>Food Service Operations</b>									
Salaries									
Salaries	3100-100	25,225	-	17,417	-	-	-	--	
Administrative	3100-111	1,059,758	950,000	636,636	925,000	925,000	1,150,000	225,000 24%	
Substitutes	3100-124	25,404	87,500	16,368	26,000	26,000	26,000	- 0%	
Clerical/Secretarial	3100-114	101,148	120,000	69,972	105,000	105,000	125,000	20,000 19%	
Service Workers	3100-116	3,087,254	3,280,000	1,863,826	2,630,500	2,630,500	2,939,000	308,500 12%	
Other Purchased Property Services	3100-400	-	15,000	-	-	-	15,000	15,000 100%	
Repair and Maintenance	3100-430	90,291	155,000	105,759	120,000	120,000	155,000	35,000 29%	
Custodial Services	3100-423	-	-	191,978	200,000	200,000	250,000	50,000 --	
Rental of Equipment and Vehicles	3100-442	17,491	15,000	9,667	15,000	15,000	20,000	5,000 33%	
Travel Expense Reimbursement	3100-582	8,575	15,000	6,283	10,000	10,000	15,000	5,000 50%	
Technology Related Supplies	3100-615	-	10,000	-	-	-	10,000	10,000 100%	
Materials and Supplies	3100-610	541,954	631,000	475,321	694,000	694,000	655,000	(39,000) -6%	
Other Supplies	3100-600	58,882	70,000	3,501	5,000	5,000	50,000	45,000 900%	
Energy (Gas, Electricity, Etc.)	3100-620	161,549	185,000	106,555	160,000	160,000	180,000	20,000 13%	
Other Purchased Professional/Tech Serv	3100-300	354,994	1,245,000	87,501	127,000	127,000	125,000	(2,000) -2%	
Other Professional Services	3100-339	1,201	5,000	-	5,000	5,000	5,000	- 0%	
Technical Services	3100-339	-	-	-	-	-	-	- --	
Service Agreements	3100-340	-	-	-	-	-	-	- --	
Food									
Purchased	3100-631	4,194,205	4,020,000	3,235,637	4,705,000	4,705,000	5,005,000	300,000 6%	
Commodities	3100-632	1,097,022	1,108,658	938,621	1,073,158	1,073,158	1,649,192	576,034 54%	
Telephone and Postage	3100-530	162	2,500	455	23,500	23,500	25,000	1,500 6%	
Printing and Binding	3100-550	-	2,500	7,236	7,236	7,236	7,500	264 100%	
Other Purchased Services	3100-500	63,159	70,000	41,335	65,000	65,000	65,000	- 0%	
Books and Periodicals	3100-640	-	100	-	-	-	100	100 100%	
Equipment	3100-730	297,662	400,000	(9,054)	60,000	60,000	160,000	100,000 167%	
Miscellaneous Expenditures	3100-800	312	1,000	27	150	150	1,000	850 567%	
Employee Benefits									
Group Insurance	3100-210	1,232,520	1,452,900	697,012	1,010,000	1,010,000	1,350,000	340,000 34%	
FICA	3100-220	8,851	11,000	4,910	7,500	7,500	7,500	- 0%	
Medicare Taxes	3100-225	58,111	60,000	35,441	55,000	55,000	60,000	5,000 9%	
Louisiana Teachers Retirement	3100-231	1,017,444	1,200,000	613,303	890,000	890,000	1,250,000	360,000 40%	
Louisiana School Employees Retirement	3100-233	7,264	10,000	4,939	7,500	7,500	7,500	- 0%	
Other Retirement	3100-239	7,628	10,000	4,744	7,500	7,500	7,500	- 0%	
Unemployment Compensation	3100-250	-	-	-	-	-	-	- --	
Workers Compensation	3100-260	5,014	7,500	(37,571)	5,500	5,500	25,000	19,500 355%	
Sick Leave Severence Pay	3100-281	37,040	10,000	6,702	-	-	15,000	15,000 100%	
TOTAL Food Service Operations		13,560,120	15,149,658	9,134,524	12,939,544	12,939,544	15,355,292	2,415,748 19%	
TOTAL EXPENDITURES		13,560,120	15,149,658	9,134,524	12,939,544	12,939,544	15,355,292	2,415,748 19%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		3,481,147	242,156	1,976,325	322,364	322,364	(2,054,252)	(2,376,616) -737%	
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers In	5220-000	220,695	-	92,690	345,000	345,000	1,875,000	1,530,000 443%	
NET CHANGE IN FUND BALANCE		3,701,842	242,156	2,069,015	667,364	667,364	(179,252)	-127%	
Fund Balance, Beginning of Year		(7,231,615)	(3,529,773)	(3,529,773)	(3,529,773)	(3,529,773)	(2,862,409)		
FUND BALANCE, END OF YEAR		\$ (3,529,773)	\$ (3,287,617)	\$ (1,460,758)	\$ (2,862,409)	\$ (2,862,409)	\$ (3,041,661)		

This program is designed to serve nutritional meals to students during the regular term.  
The basic goals of this program are to serve nutritional, attractive, moderately priced meals, to help children grow both socially and emotionally, to extend educational influence to the home of school children, and to provide learning experiences that will improve children's food habits with the ultimate goal of physically fit adults.

Federal grantor: United States Department of Agriculture  
CFDA numbers 10.550, 10.553 and 10.555  
Authorization for CFDA 10.553: Child Nutrition Act of 1966, as amended, 42 U.S.C. 1773, 1779, 1793,  
Public Law 104-193, 100-435, 99-661, 97-35. American Recovery and Reinvestment Act of 2009,  
Public Law 111-5  
Authorization for CFDA 10.555: Richard B. Russell National School Lunch Act, as amended, 42 U.S.C. 1751, 1760, 1769  
Louisiana Annual Financial Report (AFR) Fund Column 7, Other Special Funds



**ASCENSION PARISH SCHOOL BOARD  
COMMUNITY SUPPLY BUILDING AND ACCESS EXPANSION ARPA (FUND 175)  
SUMMARY BUDGET 2023-2024**

			2022-2023					Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%	
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid	0000-4590	\$ -	\$ 100,000	\$ -	\$ 700,000	\$ 700,000	\$ -	\$ (700,000) -100%	
<b>EXPENDITURES</b>									
<b>Special Programs - PreK Programs</b>									
Salaries	1530-100			100	17,280	17,280	-	(17,280) -100%	
Employee Benefits									
FICA	1530-220	-	-	-	979	979	-	(979) -100%	
Medicare	1530-225	-	-	1	248	248	-	(248) -100%	
LA Teacher's Retirement	1530-231	-	-	25	1,120	1,120	-	(1,120) -100%	
Worken's Compensation	1530-260	-	-	1	846	846	-	(846) -100%	
Purchased Professional/ Tech Services	1530-300	-	100,000	76,277	235,749	235,749	-	(235,749) -100%	
Other Purchased Services	1530-500	-	-	-	183,500	183,500	-	(183,500) -100%	
Materials and Supplies	1530-610	-	-	33,249	250,278	250,278	-	(250,278) -100%	
Miscellaneous Expenditures	1530-800	-	-	-	10,000	10,000	-	(10,000) -100%	
<b>Total Special Programs</b>		-	<b>100,000</b>	<b>109,653</b>	<b>700,000</b>	<b>700,000</b>	-	(700,000) -100%	
TOTAL EXPENDITURES		-	100,000	109,653	700,000	700,000	-	(700,000) -100%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	(109,653)	-	-	-	- --	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>									
Transfers of Indirect Costs		-	-	-	-	-	-	- --	
<b><u>NET CHANGE IN FUND BALANCE</u></b>									
		-	-	(109,653)	-	-	-	- --	
Fund Balance, Beginning of Year		-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (109,653)	\$ -	\$ -	\$ -		

Louisiana serves fewer than seven percent of birth to two-year-olds in early care and education, and less than 33 percent of three-year-old children who are economically disadvantaged. Part of what drives the lack of access in the state is that many communities lack child care supply and capacity to develop child care supply. The purpose of this grant is to provide early childhood community networks with the funding to develop community-level strategies and solutions to increase the supply of, and access to, early childhood care and education.

Federal grantor: United States Department of Health and Human Services  
CFDA number 93.575

Authorization: Coronavirus Response and Relief Supplemental Act (CRRSA) 2021 (P.L. 116-260)

Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
CONTRACTED B-3 SEATS IN CCC PDG (FUND 164)  
BUDGET 2023-2024**

							Change 2023 to 2024 Budget			
2022-2023										
Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%		
<b>REVENUES</b>										
Restricted Federal Grants-in-Aid	0000-4559	\$ -	\$ -	\$ 192,266	\$ 393,004	\$ 393,004	\$ 158,899	\$ (234,105) -60%		
<b>EXPENDITURES</b>										
<b>Special Programs</b>										
Special Programs - Pre-Kindergarten Programs										
Purchased Professional and Technical Services	1530-300	-	-	205,159	393,004	393,004	158,899	(234,105) -60%		
Total Special Programs - Pre-Kindergarten Programs		-	-	205,159	393,004	393,004	158,899	(234,105) -60%		
<b>Total Special Programs</b>		-	-	<b>205,159</b>	<b>393,004</b>	<b>393,004</b>	<b>158,899</b>	<b>(234,105) -60%</b>		
TOTAL EXPENDITURES		-	-	205,159	393,004	393,004	158,899	(234,105) -60%		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									-	100%
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	--		
<b>NET CHANGE IN FUND BALANCE</b>		-	-	(12,893)	-	-	-	100%		
Fund Balance, Beginning of Year		-	-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (12,893)	\$ -	\$ -	\$ -	-		

During the regular legislative session, RS 17:407.23 BESE establish the Believe! grant to strengthen the child care system to meet the needs of all families and support the stabilization of the child care sector, expand supply of and access to high-quality early childhood options for families and identifies opportunities opportunities to sustain that expansion long-term, prepare and support teachers to lead classrooms and provide high-quality interactions that meet the developmental needs of children everyday, and to empower families to access tools and resources to support their children's development. These allocations are awarded to four cohorts of Believe! Grant. Results of the activities undertaken by these pilots will inform the Department BESE, and the Legislature about the influence of structured, shared decision making on improving quality and access for publicly-funded early childhood programs.

Federal grantor: U.S. Department of Health and Hospitals  
CFDA number 93.434  
Authorization: 42 USC 9858  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD**  
**CONTRACTED B-3 SEATS IN CCC ARPA-CCDBG (FUND 165)**  
**BUDGET 2023-2024**

Function Object	2022-2023					Change 2023 to 2024 Budget		
	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%
<b><u>REVENUES</u></b>								
Restricted Federal Grants-in-Aid	0000-4559	\$ -	\$ -	\$ -	\$ 1,431,441	\$ 1,431,441	\$ -	(1,431,441) -100%
<b><u>EXPENDITURES</u></b>								
<b>Special Programs</b>								
NCLB/ESSA Programs								
Special Programs - Pre-Kindergarten Programs								
Purchased Professional and Technical Services	1530-300	-	-	242,037	1,431,441	1,431,441	-	(1,431,441) -100%
Total Special Programs - Pre-Kindergarten Programs		-	-	242,037	1,431,441	1,431,441	-	(1,431,441) -100%
<b>Total Special Programs</b>		-	-	<b>242,037</b>	<b>1,431,441</b>	<b>1,431,441</b>	-	<b>(1,431,441) -100%</b>
TOTAL EXPENDITURES		-	-	242,037	1,431,441	1,431,441	-	(1,431,441) -100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	(242,037)	-	-	-	100%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	--
<b><u>NET CHANGE IN FUND BALANCE</u></b>								
		-	-	(242,037)	-	-	-	100%
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (242,037)	\$ -	\$ -	\$ -	-

During the regular legislative session, RS 17:407.23 BESE establish the Believe! grant to strengthen the child care system to meet the needs of all families and support the stabilization of the child care sector, expand supply of and access to high-quality early childhood options for families and identifies opportunities opportunities to sustain that expansion long-term, prepare and support teachers to lead classrooms and provide high-quality interactions that meet the developmental needs of children everyday, and to empower families to access tools and resources to support their children's development.

These allocations are awarded to four cohorts of Believe! Grant. Results of the activities undertaken by these pilots will inform the Department BESE, and the Legislature about the influence of structured, shared decision making on improving quality and access for publicly-funded early childhood programs.

Federal grantor: U.S. Department of Health and Hospitals  
CFDA number 93.434  
Authorization: 42 USC 9858  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
COMPREHENSIVE LITERACY STATE DEVELOPMENT/UIR B-5 (FUND 147)  
BUDGET 2023-2024**

								Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%	
<b>REVENUES</b>									
Other NCLB Programs	0000-4559	\$ 45,000	\$ -	\$ 37,304	\$ 100,000	\$ 100,000	\$ 100,000	\$ - 0%	
<b>EXPENDITURES</b>									
Special Programs - Pre-Kindergarten Programs									
Purchased Professional and Technical Services	1530-300	45,000	-	-	-	-	-	--	
Total Special Programs - Pre-Kindergarten Programs		45,000	-	-	-	-	-	--	
Total Special Programs		45,000	-	-	-	-	-	--	
<b>Instructional Staff Services</b>									
Salaries - Staff Instructors-Special Education	2232-112	-	-	26,126	76,000	76,000	65,000	(11,000) -14%	
Travel Expense Reimbursement	2232-582				4,000	4,000	9,000	5,000 125%	
Employee Benefits									
Group Insurance	2232-210	-	-	3,616			12,025	12,025 0%	
Medicare Taxes	2232-225	-	-	395	704	704	942	238 34%	
Contribution to LA Teachers' Retirement	2232-231	-	-	7,000	18,848	18,848	12,650	(6,198) -33%	
Workers Compensation	2232-260	-	-	167	448	448	383	(65) -15%	
Staff Training - Other Special Programs		-	-	37,304	100,000	100,000	100,000	- 0%	
Total Staff Training - Other Special Programs		-	-	37,304	100,000	100,000	100,000	- 0%	
Total Instructional Staff Services		-	-	37,304	100,000	100,000	100,000	- 0%	
TOTAL EXPENDITURES									
		45,000	-	37,304	100,000	100,000	100,000	- 0%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		-	-	-	-	-	-	--	
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	--	
<b>NET CHANGE IN FUND BALANCE</b>									
		-	-	-	-	-	-	--	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	

CLSD Grant is to award competitive grants to local education agencies to advance literacy skills, including pre-literacy skills, reading, and writing, for all children from birth through grade 12, with a special emphasis on disadvantage children, including children living in poverty, English learners, and children with disabilities.

Federal grantor: United States Department of Education  
CFDA number 84.371

Authorization: Elementary and Secondary Education Act of 1965 [As Amended Through P.L. 115-224, Enacted July 31, 2018]  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD  
COMPREHENSIVE LITERACY STATE DEVELOPMENT CIR/UIR K-5 (FUND 145)  
BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023- 2024 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<b><u>REVENUES</u></b>									
Other NCLB Programs	0000-4559	105,701	\$ -	\$ -	\$ -	\$ -	150,000	\$ 150,000	--
<b><u>EXPENDITURES</u></b>									
<b><u>Special Programs</u></b>									
Travel Expense Reimbursement	1510-582	9,177	-	-	-	-	46,233	46,233	--
<b>Total Special Programs</b>		<b>9,177</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,233</b>	<b>46,233</b>	<b>--</b>
<b><u>Instructional Staff Services</u></b>									
Improvement of Instructional Services									
Salaries - Staff Instructors-Regular Education	2231-112	60,504	-	-	-	-	65,200	65,200	--
Employee Benefits									
Group Insurance	2231-210	12,629	-	-	-	-	12,062	12,062	--
Medicare Taxes	2231-225	766	-	-	-	-	945	945	--
Contribution to LA Teachers' Retirement	2231-231	15,247	-	-	-	-	15,713	15,713	--
Workers Compensation	2231-260	357	-	-	-	-	385	385	--
<b>Total Instructional Staff Services</b>		<b>89,503</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,305</b>	<b>94,305</b>	<b>--</b>
TOTAL EXPENDITURES		98,680	-	-	-	-	140,538	140,538	--
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		7,021	-	-	-	-	9,462	9,462	--
<b><u>OTHER FINANCING SOURCES (USES)</u></b>									
Transfers of Indirect Costs	5200-933	(7,021)	-	-	-	-	(9,462)	(9,462)	--
<b><u>NET CHANGE IN FUND BALANCE</u></b>		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	

CLSD Grant is to award competitive grants to local education agencies to advance literacy skills, including pre-literacy skills, reading, and writing, for all children from birth through grade 12, with a special emphasis on disadvantage children, including children living in poverty, English learners, and children with disabilities.

Federal grantor: United States Department of Education  
CFDA number 84.371

Authorization: Elementary and Secondary Education Act of 1965 [As Amended Through P.L. 115-224, Enacted July 31, 2018]

Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD  
COMPREHENSIVE LITERACY STATE DEVELOPMENT CIR/UIR 6-8 (FUND 146)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<b>REVENUES</b>										
Other NCLB Programs	0000-4559	\$ 127,908	\$ 150,000	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	100%	
<b>EXPENDITURES</b>										
<b>Regular Education Programs</b>										
Salaries										
Elementary Teachers	1110-112	-	-	20,123	-	-	-	-	--	
Secondary Teachers	1130-112	-	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	1100-210	-	-	3,372	-	-	-	-	--	
Medicare Taxes	1100-225	-	-	276	-	-	-	-	--	
Contribution to LA Teachers' Retirement	1100-231	-	-	4,990	-	-	-	-	--	
Workers Compensation	1100-260	-	-	119	-	-	-	-	--	
<b>Total Regular Programs</b>		-	-	<b>28,880</b>	-	-	-	-	--	
<b>Special Programs</b>										
NCLB/ESSA Programs										
Travel Expense Reimbursement	1510-582	5,220	46,216	4,847	9,895	9,895	7,498	(2,397)	-24%	
<b>Total Special Programs</b>		<b>5,220</b>	<b>46,216</b>	<b>4,847</b>	<b>9,895</b>	<b>9,895</b>	<b>7,498</b>	<b>(2,397)</b>	<b>-24%</b>	
<b>Instructional Staff Services</b>										
Instructional Staff Training Services										
Salaries - Staff Instructors-Regular Education	2231-112	78,019	64,203	20,668	122,371	122,371	124,368	1,997	2%	
Employee Benefits										
Group Insurance	2231-210	14,549	12,128	3,925	21,892	21,892	23,008	1,116	5%	
Medicare Taxes	2231-225	1,069	931	276	1,774	1,774	1,803	29	2%	
Contribution to LA Teachers' Retirement	2231-231	20,085	16,179	5,126	30,348	30,348	29,973	(375)	-1%	
Workers Compensation	2231-260	470	379	122	722	722	734	12	2%	
Total Instructional Staff Training - Other Special Programs		114,192	93,820	30,117	177,107	177,107	179,886	2,779	2%	
<b>Total Instructional Staff Services</b>		<b>114,192</b>	<b>93,820</b>	<b>30,117</b>	<b>177,107</b>	<b>177,107</b>	<b>179,886</b>	<b>2,779</b>	<b>2%</b>	
TOTAL EXPENDITURES		119,412	140,036	63,844	187,002	187,002	187,384	382	0%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		8,496	9,964	(63,844)	12,998	12,998	12,616	(382)	-3%	
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers of Indirect Costs	5200-933	(8,496)	(9,964)	-	(12,998)	(12,998)	(12,616)	382	-3%	
<b>NET CHANGE IN FUND BALANCE</b>										
		-	-	(63,844)	-	-	-	-	--	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (63,844)	\$ -	\$ -	\$ -			

CLSD Grant is to award competitive grants to local education agencies to advance literacy skills, including pre-literacy skills, reading, and writing, for all children from birth through grade 12, with a special emphasis on disadvantage children, including children living in poverty, English learners, and children with disabilities.

Federal grantor: United States Department of Education  
CFDA number 84.371

Authorization: Elementary and Secondary Education Act of 1965 [As Amended Through P.L. 115-224, Enacted July 31, 2018]  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD  
COMMUNITY CHILD CARE RECOVERY- COVID 19 CCDF (FUND 139)  
BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget				
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%			
<b>REVENUES</b>											
Restricted Federal Grants-in-Aid	0000-4559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	--		
<b>EXPENDITURES</b>											
<b>Special Programs</b>											
Other Purchased Services	1530-500	-	-	-	-	-	-	-	--		
<b>Total Special Programs</b>		-	-	-	-	-	-	-	--		
TOTAL EXPENDITURES		-	-	-	-	-	-	-	--		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									-	-	--
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfers of Indirect Costs		-	-	-	-	-	-	-	--		
<b>NET CHANGE IN FUND BALANCE</b>									-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-			
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-			

COVID 19 CCDF will provide communities with an opportunity to support the recovery of the child care sector and to ensure children continue to have access to high-quality early learning options across Louisiana.

Federal grantor: U.S. Department of Health and Human Services -  
CFDA number 93.575  
Authorization: Coronavirus Aid, Relief, and Economic Security (CARES) Act, 2020 [P.L. 116-136]  
Louisiana Annual Financial Report (AFR) Fund Column 7, Other Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD  
COMMUNITY CHILDCARE RECOVERY COVID 19 - CRRSA (FUND 171)  
BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%
<b><u>REVENUES</u></b>								
Restricted Federal Grants-in-Aid	0000-4590	\$ 149,920	\$ -	\$ -	\$ -	\$ -	\$ -	- --
<b><u>Special Programs</u></b>								
Other Purchased Services	1530-500	145,849	-	-	-	-	-	- --
Materials and Supplies	1530-610	4,071	-	-	-	-	-	- --
<b>Total Special Programs</b>		<b>149,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- --</b>
TOTAL EXPENDITURES		149,920	-	-	-	-	-	- --
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	- --
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Transfers of Indirect Costs		-	-	-	-	-	-	- --
<b><u>NET CHANGE IN FUND BALANCE</u></b>								
Fund Balance, Beginning of Year		-	-	-	-	-	-	- --
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- --

The COVID 19 CRRSA grant will provide communities with an opportunity to support the recovery of the child care sector and to ensure children continue to have access to high-quality early learning options across Louisiana.

Federal grantor: U.S. Department of Health and Human Services  
CFDA number 93.575  
Authorization: Coronavirus Response and Relief Supplemental Act (CRRSA), 2021 [P.L. 116-260]  
Louisiana Annual Financial Report (AFR) Fund Column 5, Other Special Funds Revenue



**ASCENSION PARISH SCHOOL BOARD  
COVID 19 FEMA DR 4484 (FUND 106)  
BUDGET 2023-2024**

		2022-2023					Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%
<b>REVENUES</b>								
Fema Disaster Relief	0000-4580	\$ -	\$ 3,356,692	\$ -	\$ -	\$ -	\$ 3,342,528	\$ 3,342,528 100%
<b>EXPENDITURES</b>								
<b>Regular Education Programs</b>								
Instructional Supplies								
Purchased Professional and Technical Serv	1100-300	-	-	-	-	-	-	--
Technology Related Supplies One to One	1100-615	20,550	-	-	-	-	-	--
<b>Total Regular Education Programs</b>		<b>20,550</b>	-	-	-	-	-	--
<b>Pupil Support</b>								
Health Services								
Materials and Supplies	2130-610	-	-	-	-	-	-	--
<b>Total Pupil Support</b>		-	-	-	-	-	-	--
<b>Business Services</b>								
Materials and Supplies	2520-610	24,844	-	-	-	-	-	--
Materials and Supplies	2530-610	-	-	-	-	-	-	--
<b>Total Business Services</b>		<b>24,844</b>	-	-	-	-	-	--
<b>Operation And Maintenance of Plant Services</b>								
Operation and Maintenance of Building								
Purchased Professional and Technical Services	2620-300	-	-	-	-	-	-	--
Materials and Supplies	2620-610	120,792	-	165	200	200	(200)	-100%
Custodial Serices	2620-423	-	-	-	-	-	-	--
<b>Total Operation and Maintenance of Plant Services</b>		<b>120,792</b>	-	<b>165</b>	<b>200</b>	<b>200</b>	-	<b>(200)</b> -100%
<b>Food Service Operations</b>								
Supplies								
Materials and Supplies	3100-600	-	-	-	-	-	-	--
Materials and Supplies	3100-610	-	-	-	-	-	-	--
<b>Total Food Service Operations</b>		-	-	-	-	-	-	--
<b>TOTAL EXPENDITURES</b>		<b>166,186</b>	-	<b>165</b>	<b>200</b>	<b>200</b>	-	<b>(200)</b> -100%
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		(166,186)	3,356,692	(165)	(200)	(200)	3,342,528	3,342,728 -1671364%
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in								
NET OTHER FINANCING SOURCES (USES)	5220-000	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>		(166,186)	3,356,692	(165)	(200)	(200)	3,342,528	3,342,728 -1671364%
Fund Balance, Beginning of Year		(3,176,142)	(3,342,328)	(3,342,328)	(3,342,328)	(3,342,328)	(3,342,528)	
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ (3,342,328)</b>	<b>\$ 14,364</b>	<b>\$ (3,342,493)</b>	<b>\$ (3,342,528)</b>	<b>\$ (3,342,528)</b>	<b>\$ -</b>	

To assist State, Tribal and local governments and eligible private non-profits in responding to and recovering from the devastating effects of disasters by providing assistance for debris removal, emergency protective measures and the repair, restoration, reconstruction or replacement of public facilities or infrastructure damaged or destroyed as the result of federally declared disaster or emergencies.

Federal grantor: United States Department of Homeland and Security

CFDA number 97.036

Authorization: Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law 93-288, 42 U.S.C 5121-5206.

Louisiana Annual Financial Report (AFR) Fund Column 7, Other Special Funds

**ASCENSION PARISH SCHOOL BOARD  
DIRECT STUDENT SERVICES (FUND 129)  
BUDGET 2023-2024**

			2022-2023					Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%	
<b><u>REVENUES</u></b>									
Restricted Federal Grants-in-Aid	0000-4559	\$ 203,058	\$ 333,192	\$ 15,376	\$ 159,618	\$ 159,618	\$ 110,722	\$ (48,896) -31%	
<b><u>EXPENDITURES</u></b>									
<b><u>Special Programs</u></b>									
Teachers	1510-112	148,990	244,800	25,120	117,600	117,600	82,240	(35,360) -30%	
Employee Benefits									
Medicare Taxes	1510-225	2,155	3,550	354	1,705	1,705	1,192	(513) -30%	
Contribution to LA Teachers' Retirement	1510-231	37,546	62,644	6,021	29,165	29,165	19,820	(9,345) -32%	
Workers Compensation	1510-260	879	1,444	148	774	774	486	(288) -37%	
<b>Total Special Programs</b>		<b>189,570</b>	<b>312,438</b>	<b>31,643</b>	<b>149,244</b>	<b>149,244</b>	<b>103,738</b>	<b>(45,506) -30%</b>	
TOTAL EXPENDITURES		<u>189,570</u>	<u>312,438</u>	<u>31,643</u>	<u>149,244</u>	<u>149,244</u>	<u>103,738</u>	<u>(45,506) -30%</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		13,488	20,754	(16,267)	10,374	10,374	6,984	(3,390) -33%	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>									
Transfers of Indirect Costs	5200-933	<u>(13,488)</u>	<u>(20,754)</u>	<u>-</u>	<u>(10,374)</u>	<u>(10,374)</u>	<u>(6,984)</u>	<u>3,390 -33%</u>	
<b><u>NET CHANGE IN FUND BALANCE</u></b>		-	-	(16,267)	-	-	-	-	
Fund Balance, Beginning of Year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (16,267)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		

Direct Student Services is a new provision that provides the option for a State to reserve and award money to districts to support individualized academic services to improve student achievement.

Federal grantor: United States Department of Education  
CFDA number 84.010A  
Authorization: PL 100-297 1-A Elementary and Secondary Education Act of 1965, as amended by ESEA  
Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

**ASCENSION PARISH SCHOOL BOARD  
EARLY CHILDHOOD COMMUNITY NETWORK PILOTS-CHILD CARE AND DEVELOPMENT BLOCK GRANT (FUND 80)  
BUDGET 2023-2024**

Function Object	2022-2023					Change 2023 to 2024 Budget	
	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount %
<b>REVENUES</b>							
Restricted Federal Grants-in-Aid	0000-4590	\$ 38,647	\$ 45,244	\$ 29,002	\$ 45,244	\$ 45,244	\$ 59,771 14,527 32%
<b>EXPENDITURES</b>							
<b>Special Programs</b>							
Purchased Professional Technical Services	1530-300	21,600	23,500	432	-	-	54,800 54,800 100%
Travel Expense Reimbursement	1530-582	1,743	8,600	-	23,123	23,123	- (23,123) -100%
Other Purchased Services	1530-500	13,511	9,600	28,475	17,400	17,400	- (17,400) -100%
Supplies	1530-600	1,793	3,544	851	4,721	4,721	816 (3,905) -83%
Materials and Supplies	1530-610	-	-	1,236	-	-	- - --
<b>Total Special Programs</b>		<b>38,647</b>	<b>45,244</b>	<b>30,995</b>	<b>45,244</b>	<b>45,244</b>	<b>55,616 10,372 23%</b>
<b>TOTAL EXPENDITURES</b>		<b>38,647</b>	<b>45,244</b>	<b>30,995</b>	<b>45,244</b>	<b>45,244</b>	<b>55,616 10,372 23%</b>
<b>NET CHANGE IN FUND BALANCE</b>		-	-	(1,993)	-	-	4,155 4,155 --
Fund Balance, Beginning of Year		-	-	-	-	-	-
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,993)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,155</b>

The purpose of this program is to support Early Childhood Network Pilots to implement the following four strategies: (1) fair and transparent outcomes-based quality rating system; (2) funding based on performance and demand; (3) providing families information and access to high-quality choices; and (4) resources and support to improve the quality of care and instruction to prepare our youngest learners for kindergarten.

Federal grantor: United States Department of Health and Human Development  
CFDA number 93.575  
Authorization: Child Care and Development Block Grant Act of 1990, as amended, 42 U.S.C. 9858;  
Consolidated Appropriations Act, 2014, Public Law 113-76  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
FLOOD 8/2016 FEMA DR-4277 (FUND 94)  
BUDGET 2023-2024**

Function Object	2022-2023						Change 2023 to 2024 Budget	
	2021-2022 Actual	Original Budget	Actual - Feb.	July	Projected Actual	Amended Budget	2023-2024 Budget	Amount %
<b><u>REVENUES</u></b>								
FEMA - Disaster Relief	0000-4580	\$ 81,788	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ (300,000) -100%
<b><u>EXPENDITURES</u></b>								
<b>Regular Programs</b>								
Other Supplies	1100-600	12,613	-	-	-	-	-	-
<b>Total Regular Programs - Elementary/Secondary</b>		<b>12,613</b>	-	-	-	-	-	-
<b>School Administration</b>								
Technology-related Supplies	2400-615	-	-	-	-	-	-	-
<b>Total School Administration</b>		-	-	-	-	-	-	-
<b>Operation and Maintenance of Plant Services</b>								
Rental/Leasing Land and Buildings	2620-441	-	-	-	-	-	-	-
Materials and Supplies	2620-610	-	-	-	-	-	-	-
<b>Total Operation and Maintenance of Plant Services</b>		-	-	-	-	-	-	-
<b>Central Services</b>								
Administrative Technical (Data Proc.) Services	2840-610	-	-	-	-	-	-	-
<b>Total Central Services</b>		-	-	-	-	-	-	-
<b>Food Service Operations</b>								
Technology-related Supplies	3100-615	-	-	-	-	-	-	-
Other Supplies	3100-600	-	-	-	-	-	-	-
<b>Total Food Service Operations</b>		-	-	-	-	-	-	-
<b>Facility Acquisition and Construction Services</b>								
Architect/Engineering Services	4300-334	17,227	-	-	-	-	-	-
Other Purchased Prof. and Tech. Services	4900-300	150,148	1,440,000	111,076	200,000	200,000	1,200,000	1,000,000 500%
Building Acquisition and Construction	4500-450	(47,377)	-	-	-	-	-	-
Other Supplies	4900-600	299	-	-	(350)	(350)	-	350 -100%
<b>Total Facility Acquisition and Construction Services</b>		<b>120,297</b>	<b>1,440,000</b>	<b>111,076</b>	<b>199,650</b>	<b>199,650</b>	<b>1,200,000</b>	<b>1,000,350 501%</b>
<b>TOTAL EXPENDITURES</b>		<b>132,910</b>	<b>1,440,000</b>	<b>111,076</b>	<b>199,650</b>	<b>199,650</b>	<b>1,200,000</b>	<b>1,000,350 501%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>(51,122)</b>	<b>(1,440,000)</b>	<b>(111,076)</b>	<b>100,350</b>	<b>100,350</b>	<b>(1,200,000)</b>	<b>(1,300,350) -1296%</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Transfers In	5220-000	-	-	-	-	-	-	-
Proceeds-Disposal of Property	5300-000	-	-	-	-	-	-	-
<b>Total Other Financing Sources (USES)</b>		-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>		<b>(51,122)</b>	<b>(1,440,000)</b>	<b>(111,076)</b>	<b>100,350</b>	<b>100,350</b>	<b>(1,200,000)</b>	<b>(1,300,350) -1296%</b>
Fund Balance at Beginning of Year, restated		<u>8,049,939</u>	<u>7,998,817</u>	<u>7,998,817</u>	<u>7,998,817</u>	<u>7,998,817</u>	<u>8,099,167</u>	
<b>FUND BALANCE AT END OF YEAR</b>		<b>\$ 7,998,817</b>	<b>\$ 6,558,817</b>	<b>\$ 7,887,741</b>	<b>\$ 8,099,167</b>	<b>\$ 8,099,167</b>	<b>\$ 6,899,167</b>	

To assist State, Tribal and local governments and eligible private non-profits in responding to and recovering from the devastating effects of disasters by providing assistance for debris removal, emergency protective measures and the repair, restoration, reconstruction or replacement of public facilities or infrastructure damaged or destroyed as the result of federally declared disaster or emergencies.

Federal grantor: United States Department of Homeland and Security  
CFDA number 97.036  
Authorization: Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law 93-288, 42 U.S.C 5121-5206.  
Louisiana Annual Financial Report (AFR) Fund Column 7, Other Special Funds

**ASCENSION PARISH SCHOOL BOARD  
FEMA HURRICANE IDA DR-4611 (FUND 109)  
BUDGET 2023-2024**

							Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Amount	%
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget			
<b>REVENUES</b>								
Fema Disaster Relief	0000-4580	\$ -	\$ 1,461,112	\$ 1,961,224	\$ 2,319,150	\$ 2,319,150	\$ 600,000	\$ (1,719,150) 100%
<b>EXPENDITURES</b>								
<b>Regular Education Programs</b>								
Instructional Supplies								
Other Supplies-Hurricane Ida	1100-600	13,523	-	-	-	-	-	-
Technology Related Supplies One to One	1100-615	6,979	-	-	-	-	-	-
<b>Total Regular Education Programs</b>		<b>20,502</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation And Maintenance of Plant Services</b>								
Operation and Maintenance of Building								
Purchased Professional and Technical Services	2620-300	528,115	-	255,829	400,000	400,000	-	(400,000) -100%
Repairs and Maintenance	2620-430	954,490	-	329,526	400,000	400,000	-	(400,000) -100%
Renting Land and Buildings	2620-441	-	-	117,914	200,000	200,000	-	(200,000) -100%
<b>Total Operation and Maintenance of Plant Services</b>		<b>1,482,605</b>	<b>-</b>	<b>703,269</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>	<b>(1,000,000) -100%</b>
<b>Facility Acquisition and Construction Services</b>								
Architect/Engineering Services	4300-334	116,043	-	187,803	215,000	215,000	-	(215,000) -100%
Construction Services	4600-450	-	-	768,121	900,000	900,000	-	(900,000) -100%
<b>Total Acquisition and Construction Services</b>		<b>116,043</b>	<b>-</b>	<b>955,923</b>	<b>900,000</b>	<b>900,000</b>	<b>-</b>	<b>(900,000) -100%</b>
<b>TOTAL EXPENDITURES</b>								
		<b>1,619,150</b>	<b>-</b>	<b>1,659,193</b>	<b>1,900,000</b>	<b>1,900,000</b>	<b>-</b>	<b>(1,900,000) -100%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>								
		(1,619,150)	1,461,112	302,031	419,150	419,150	600,000	180,850 43%
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	5220-000	-	-	-	-	-	-	-
NET OTHER FINANCING SOURCES (USES)		-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>								
		(1,619,150)	1,461,112	302,031	419,150	419,150	600,000	180,850 43%
Fund Balance, Beginning of Year		-	(1,619,150)	(1,619,150)	(1,619,150)	(1,619,150)	(1,200,000)	
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ (1,619,150)</b>	<b>\$ (158,038)</b>	<b>\$ (1,317,119)</b>	<b>\$ (1,200,000)</b>	<b>\$ (1,200,000)</b>	<b>\$ (600,000)</b>	

To assist State, Tribal and local governments and eligible private non-profits in responding to and recovering from the devastating effects of disasters by providing assistance for debris removal, emergency protective measures and the repair, restoration, reconstruction or replacement of public facilities or infrastructure damaged or destroyed as the result of federally declared disaster or emergencies.

Federal grantor: United States Department of Homeland and Security  
CFDA number 97.036

Authorization: Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law 93-288, 42 U.S.C 5121-5206.  
Louisiana Annual Financial Report (AFR) Fund Column 7, Other Special Funds

Louisiana Annual Financial Report (AFR) Fund Column 7, Other Special Funds

**ASCENSION PARISH SCHOOL BOARD  
FRESH FRUIT AND VEGETABLES PROGRAM (FUND 48)  
BUDGET 2023-2024**

								Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Amount	%	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget				
<b><u>REVENUES</u></b>									
Restricted Federal Grants-in-Aid	0000-4590	\$ 46,547	\$ 50,469	\$ 32,445	\$ 67,002	\$ 67,002	\$ -	\$ (67,002) -100%	
<b><u>EXPENDITURES</u></b>									
<b>Food Service Operation</b>									
Purchased Food	3100-631	47,291	50,469	47,002	66,511	66,511	-	(66,511) -100%	
<b>Total Food Service Operation</b>		<b>47,291</b>	<b>50,469</b>	<b>47,002</b>	<b>66,511</b>	<b>66,511</b>	<b>-</b>	<b>(66,511) -100%</b>	
TOTAL EXPENDITURES		47,291	50,469	47,002	66,511	66,511	-	(66,511) -100%	
<b><u>NET CHANGE IN FUND BALANCE</u></b>									
		(744)	-	(14,557)	491	491	-	(491) --	
Fund Balance, Beginning of Year		-	(744)	(744)	(744)	(744)	(253)		
FUND BALANCE, END OF YEAR		\$ (744)	\$ (744)	\$ (15,301)	\$ (253)	\$ (253)	\$ (253)		

The Fresh Fruit and Vegetable Program (FFVP) provides all children in participating schools with a variety of free fresh fruits and vegetables throughout the school day. It is an effective and creative way of introducing fresh fruits and vegetables as healthy snack options. The FFVP also encourages schools to develop partnerships at the State and local level for support in implementing and operating the program.

Federal grantor: United States Department of Agriculture (USDA) Department of Defense (DoD) Fresh Fruit and Vegetable Program  
CFDA number 10.582  
Authorization: Richard B. Russell National School Lunch Act, as amended., Section 19, 42 US Code 1769  
Louisiana Annual Financial Report (AFR) Fund Column 7, Other Special Funds

**ASCENSION PARISH SCHOOL BOARD  
GET READY COHORT (FUND 133)  
BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget			
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
<b>REVENUES</b>										
Restricted Federal Grants-in-Aid	0000-4531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>EXPENDITURES</b>										
<b>Special Programs</b>										
Purchased Professional/ Tech Services	1530-300	-	-	-	-	-	-	-	-	--
Other Supplies	1530-600	-	-	-	-	-	-	-	-	--
Supplies	1530-610	-	-	-	-	-	-	-	-	--
Textbooks	1530-642	-	-	-	-	-	-	-	-	--
Other Purchased Objects	1530-800	-	-	-	-	-	-	-	-	--
<b>Total Special Programs</b>		-	-	-	-	-	-	-	-	--
<b>TOTAL EXPENDITURES</b>										
		-	-	-	-	-	-	-	-	--
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>										
		-	-	-	-	-	-	-	-	--
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers of Indirect Costs		-	-	-	-	-	-	-	-	--
<b>NET CHANGE IN FUND BALANCE</b>										
		-	-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	

Get Ready Cohort launch will be comprised of lead agencies interested in becoming a Ready Start Network.  
This network will strengthen early childhood care and education sytem for families and children.

Federal grantor: United States Department of Education  
CFDA number 93.434 Every Student Succeeds Act/Preschool  
Authorization:PRWORA OF 1996, PL 104-193  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
HEAD START (FUND 6)  
BUDGET 2023-2024**

								Change 2023 to 2024 Budget	
	Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%
<b>REVENUES</b>									
Contributions and Donations	0000-1920	\$ 33,462	\$ 33,000	\$ 41,812	\$ 43,002	\$ 33,000	\$ 50,000	\$ 17,000	52%
Restricted Federal Grants-in-Aid	0000-4340	1,776,433	1,829,419	742,050	1,829,419	1,829,419	2,001,481	172,062	9%
<b>EXPENDITURES</b>									
<b>Preschool Programs</b>									
<b>Salaries</b>									
Teachers	1530-112	554,865	454,180	386,574	454,180	454,180	728,334	274,154	60%
Para-professionals (Aides)	1530-115	284,119	395,663	108,704	395,663	395,663	250,784	(144,879)	-37%
Purchased Professional and Technical Services	1530-300	2,387	10,000	-	10,000	10,000	10,000	-	0%
Repairs and Maintenance Services	1530-400	-	500	-	500	500	100	(400)	-80%
Travel Expense Reimbursement	1530-582	30,378	23,923	9,981	23,923	23,923	23,923	-	0%
Materials and Supplies	1530-610	11,919	34,263	15,109	34,263	34,263	20,000	(14,263)	-42%
Miscellaneous Expenditures	1530-800	1,324	500	2,922	500	500	6,800	6,300	1260%
Headstart In-kind		438,832	444,108	432,466	444,108	444,108	500,371	56,263	13%
<b>Employee Benefits</b>									
Group Insurance	1530-210	154,417	176,222	72,712	176,222	176,222	125,981	(50,241)	-29%
Medicare Taxes	1530-225	11,425	12,323	6,857	12,323	12,323	14,197	1,874	15%
Contribution to LA Teachers' Retirement	1530-231	213,767	210,761	124,010	210,761	210,761	241,393	30,632	15%
Workers Compensation	1530-260	4,999	5,014	2,925	5,014	5,014	5,854	840	17%
<b>Total Special Programs</b>		<b>1,708,432</b>	<b>1,767,457</b>	<b>1,162,260</b>	<b>1,767,457</b>	<b>1,767,457</b>	<b>1,927,737</b>	<b>160,280</b>	<b>9%</b>
<b>Pupil Support Services</b>									
Salaries - Nurses	2134-118	28,637	28,805	17,240	28,805	28,805	29,992	1,187	4%
Salaries - Therapist/ Specialists/ Counselors	2130-113	53,936	54,791	32,836	54,791	54,791	112,188	57,397	105%
<b>Employee Benefits</b>									
Group Insurance	2130-210	15,099	15,883	9,278	15,883	15,883	18,483	2,600	16%
Medicare Taxes	2130-225	1,096	1,212	664	1,212	1,212	2,062	850	70%
Contribution to LA Teachers' Retirement	2130-231	13,592	13,588	8,143	13,588	13,588	27,823	14,235	105%
Other Retirement Contributions	2130-239	11,312	7,144	6,965	7,144	7,144	7,228	84	1%
Workers Compensation	2130-260	487	493	295	493	493	839	346	70%
<b>Total Pupil Support Services</b>		<b>124,159</b>	<b>121,916</b>	<b>75,421</b>	<b>121,916</b>	<b>121,916</b>	<b>198,615</b>	<b>76,699</b>	<b>63%</b>
<b>Instructional Staff Services</b>									
<b>Special Programs - Salaries</b>									
Directors, Supervisors, Coordinators	2214-111	108,062	115,101	75,859	115,101	115,101	118,805	3,704	3%
Clerical/Secretarial	2214-114	-	-	-	-	-	-	-	-
Other Salaries	2214-100	70,965	74,201	43,284	74,201	74,201	78,356	4,155	6%
<b>Employee Benefits</b>									
Group Insurance	2214-210	27,272	35,967	17,825	35,967	35,967	25,631	(10,336)	-29%
Medicare Taxes	2214-225	2,489	2,745	1,660	2,745	2,745	2,859	114	4%
Contribution to LA Teachers' Retirement	2214-231	45,115	46,947	21,736	46,947	46,947	48,896	1,949	4%
Workers Compensation	2214-260	1,054	1,117	703	1,117	1,117	1,163	46	4%
<b>Regular Education</b>									
<b>Salaries</b>									
Teachers	2231-112	30,447	30,448	4,285	30,448	30,448	26,915	(3,533)	-12%
<b>Employee Benefits</b>									
Group Insurance	2231-210	5,622	5,785	25	5,785	5,785	3,499	(2,286)	-40%
Medicare Taxes	2231-225	407	442	62	442	442	390	(52)	-12%
Contribution to LA Teachers' Retirement	2231-231	-	-	-	-	-	6,675	6,675	100%
Workers Compensation	2231-260	180	180	25	180	180	159	(21)	-12%
<b>Total Instructional Staff Services</b>		<b>291,613</b>	<b>312,933</b>	<b>165,464</b>	<b>312,933</b>	<b>312,933</b>	<b>313,348</b>	<b>415</b>	<b>0%</b>
<b>Operation and Maintenance of Plant Services</b>									
Telephone and Postage	2620-530	983	2,300	9	2,300	2,300	1,000	(1,300)	-57%
<b>Total Operation and Maintenance of Plant</b>		<b>983</b>	<b>2,300</b>	<b>9</b>	<b>2,300</b>	<b>2,300</b>	<b>1,000</b>	<b>(1,300)</b>	<b>-57%</b>
(Continued)									

(Continued)



**ASCENSION PARISH SCHOOL BOARD  
HEAD START (FUND 6)  
BUDGET 2023-2024**

								Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Amount	%	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget				
<b>Student Transportation</b>									
Salaries									
Bus Drivers	2720-116	\$ 55,947	\$ 30,000	\$ 30,547	\$ 30,000	\$ 30,000	\$ 34,650	\$ 4,650	16%
Substitute Drivers	2720-124	1,921	6,650	284	6,650	6,650	2,000	(4,650)	-70%
Fuel	2720-626	13,984	11,700	9,291	11,700	11,700	11,400	(300)	-3%
Employee Benefits									
Group Insurance	2720-210	535	6,964	306	6,964	6,964	-	(6,964)	-100%
FICA	2720-220	994	-	-	-	-	124	124	100%
Medicare Taxes	2720-225	821	531	426	531	531	531	-	0%
Contribution to LA Teachers' Retirement	2720-231	1,544	-	1,343	-	-	-	-	-
Contribution to LA School Employees' Retire.	2720-233	10,228	10,115	3,368	10,115	10,115	9,563	(552)	-5%
Workers Compensation	2720-260	4,104	2,961	2,030	2,961	2,961	2,884	(77)	-3%
<b>Total Student Transportation</b>		<b>90,078</b>	<b>68,921</b>	<b>47,595</b>	<b>68,921</b>	<b>68,921</b>	<b>61,152</b>	<b>(7,769)</b>	<b>-11%</b>
TOTAL EXPENDITURES		2,215,265	2,273,527	1,450,749	2,273,527	2,273,527	2,501,852	228,325	10%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(405,370)	(411,108)	(666,887)	(401,106)	(411,108)	(450,371)	(39,263)	10%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>									
Transfers In	5220-000	405,370	411,108	390,653	401,106	411,108	450,371	39,263	10%
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>		405,370	411,108	390,653	401,106	411,108	450,371	39,263	10%
<b><u>NET CHANGE IN FUND BALANCE</u></b>		-	-	(276,234)	-	-	-		
Fund Balance, Beginning of Year		-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (276,234)	\$ -	\$ -	\$ -		

(Concluded)

This program provides comprehensive health, educational, nutritional, social and other services to economically disadvantaged children and their families and involves parents in their children's activities so that the children will attain overall social competence.

Federal grantor: United States Department of Health and Human Development  
CFDA number 93.600

Authorization: Head Start Act, as amended by the Improving Head Start for School Readiness Act of 2007,  
Public Law 110-134, 42 U.S.C. 9801

Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD**  
**HEAD START CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENT APPROPRIATIONS ACT (CRRSA) Fund 156**  
**BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<b><u>REVENUES</u></b>									
Restricted Federal Grants-in-Aid	0000-4340	\$ 9,498	\$ 63,543	\$ 7,889	\$ 33,700	\$ 33,700	\$ -	\$ (33,700)	-100%
<b><u>EXPENDITURES</u></b>									
Preschool Programs									
Materials and Supplies	1530-610	9,498	63,543	24,971	33,700	33,700	-	(33,700)	-100%
Total Special Programs		9,498	63,543	24,971	33,700	33,700	-	(33,700)	-100%
TOTAL EXPENDITURES		9,498	63,543	24,971	33,700	33,700	-	(33,700)	-100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	(17,082)	-	-	-	-	-
<b><u>OTHER FINANCING SOURCES (USES)</u></b>									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)		-	-	-	-	-	-	-	-
<b><u>NET CHANGE IN FUND BALANCE</u></b>									
		-	-	(17,082)	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (17,082)	\$ -	\$ -	\$ -	-	-

This program provides comprehensive health, educational, nutritional, social and other services to economically disadvantaged children and their families and involves parents in their children's activities so that the children will attain overall social competence.

Federal grantor: United States Department of Health and Human Development  
CFDA number 93.600  
Authorization: Head Start Act, as amended by the Improving Head Start for School Readiness Act of 2007,  
Public Law 110-134, 42 U.S.C. 9801  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
HEAD START SUPPLEMENT COVID 19 (FUND 136)  
BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget				
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%			
<b>REVENUES</b>											
Restricted Federal Grants-in-Aid	0000-4559	\$ -	\$ 203,060	\$ -	\$ -	\$ -	\$ -	-	--		
<b>EXPENDITURES</b>											
<b>Special Programs</b>											
Purchased Professional and Technical Services	1530-300	-	-	-	-	-	-	-	--		
Materials and Supplies	1530-610	-	203,060	-	-	-	-	-	--		
<b>Total Special Programs</b>		-	203,060	-	-	-	-	-	--		
TOTAL EXPENDITURES		-	203,060	-	-	-	-	-	--		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									-	-	--
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfers of Indirect Costs		-	-	-	-	-	-	-	--		
<b>NET CHANGE IN FUND BALANCE</b>									-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-			
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-			

This program provides comprehensive health, educational, nutritional, social and other services to economically disadvantaged children and their families and involves parents in their children's activities so that the children will attain overall social competence.

Federal grantor: United States Department of Health and Human Development  
CFDA number 93.600  
Authorization: Head Start Act, as amended by the Improving Head Start for School Readiness Act of 2007  
Public Law 110-134, 42 U.S.C 9801  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
HEAD START AMERICAN RESCUE PLAN COVID (FUND 166)  
BUDGET 2023-2024**

							Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	2022-2023			2023-2024 Budget	Amount	%	
		Original Budget	Actual July - Feb.	Projected Actual				Amended Budget
<b><u>REVENUES</u></b>								
Restricted Federal Grants-in-Aid	0000-4340	149,584	106,868	14,414	21,940	21,940	-	(21,940) -100%
<b><u>EXPENDITURES</u></b>								
<b><u>Preschool Programs</u></b>								
Salaries								
Para-professionals (Aides)	1530-115	19,706	2,758	11,370	12,909	12,909	-	(12,909) -100%
Other Purchased Services	1530-500	10,104	9,977	-	-	-	-	- --
Materials and Supplies	1530-610	113,905	89,344	1,150	1,150	1,150	-	(1,150) -100%
Employee Benefits								
Group Insurance	1530-210	501	4,002	3,884	4,446	4,446	-	(4,446) -100%
Medicare Taxes	1530-225	286	42	140	158	158	-	(158) -100%
Contribution to LA Teachers' Retirement	1530-231	4,966	735	2,820	3,201	3,201	-	(3,201) -100%
Workers Compensation	1530-260	116	10	67	76	76	-	(76) -100%
<b>Total Special Programs</b>		<b>149,584</b>	<b>106,868</b>	<b>19,431</b>	<b>21,940</b>	<b>21,940</b>	-	<b>(21,940) -100%</b>
TOTAL EXPENDITURES		149,584	106,868	19,431	21,940	21,940	-	(21,940) -100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES								
		-	-	(5,017)	-	-	-	-- --
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Transfers In	5220-000	-	-	-	-	-	-	-- --
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-- --
<b>Total Other Financing Sources (Uses)</b>		-	-	-	-	-	-	-- --
<b><u>NET CHANGE IN FUND BALANCE</u></b>								
		-	-	(5,017)	-	-	-	-- --
Fund Balance, Beginning of Year								
		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR								
		\$ -	\$ -	\$ (5,017)	\$ -	\$ -		

This program provides comprehensive health, educational, nutritional, social and other services to economically disadvantaged children and their families and involves parents in their children's activities so that the children will attain overall social competence.

Federal grantor: United States Department of Health and Human Development  
CFDA number 93.600  
Authorization: Head Start Act, as amended by the Improving Head Start for School Readiness Act of 2007,  
Public Law 110-134, 42 U.S.C. 9801  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
HOMELESS AMERICAN RESCUE PLAN (ARP) (FUND 172)  
BUDGET 2023-2024**

2022-2023							Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%
<b>REVENUES</b>								
Restricted Federal Grants-in-Aid	0000-4541	\$ 564	\$ 75,271	\$ -	\$ 8,000	\$ 8,000	\$ 82,707	\$ 74,707 934%
<b>EXPENDITURES</b>								
<b>Regular Education Programs</b>								
Purchased Professional and Technical Services	1100-300	-	-	-	-	20,000	20,000	100%
Materials and Supplies	1100-610	564	30,656	-	8,000	8,000	59,707	51,707 646%
Other Purchased Services	1100-500	-	3,000	-	-	3,000	3,000	100%
<b>Total Regular Programs</b>		<b>564</b>	<b>33,656</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>	<b>82,707</b>	<b>74,707 934%</b>
<b>Pupil Support Services</b>								
Salaries-Social Workers	2113-113	-	27,415	-	-	-	-	-
Employee Benefits								
Group Insurance	2110-210	-	6,841	-	-	-	-	-
Medicare Taxes	2110-225	-	398	-	-	-	-	-
Contribution to LA Teacher's Retirement	2110-231	-	6,799	-	-	-	-	-
Workmens Compensation	2110-260	-	162	-	-	-	-	-
<b>Total Pupil Support Services</b>		<b>-</b>	<b>41,615</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
TOTAL EXPENDITURES		564	75,271	-	8,000	8,000	82,707	74,707 934%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>								
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	-	-

The purpose of the American Rescue Plan - Homeless grant is to ensure identification of homeless children and youth and providing wrap around services in light of the impact of COVID-19 panemic and providing assistance needed to enable homeless children and youth to attend school and participate fully in school activities.

Federal grantor: United States Department of Education  
CFDA number 84.425W  
Authorization: PL APR. 2021, Public Law 117-2 American Rescue Plan Act of 2021  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD  
INFANT CLASS PRESCHOOL DEVELOPMENT (FUND 131)  
BUDGET 2023-2024**

								Change 2023 to 2024 Budget		
Function Object	2021-2022 Actual	2022-2023			Amended Budget	2023-2024 Budget	Amount	%		
		Original Budget	Actual July - Feb.	Projected Actual						
<b>REVENUES</b>										
Restricted Federal Grants-in-Aid	0000-4559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	--	
<b>EXPENDITURES</b>										
<b>Special Programs</b>										
Purchased Professional/ Tech Services	1530-300	-	-	-	-	-	-	-	--	
Other Purchased Services	1530-500	-	-	-	-	-	-	-	--	
Travel Reimbursement	1530-582	-	-	-	-	-	-	-	--	
Materials and Supplies	1530-610	-	-	-	-	-	-	-	--	
Misc Exprnditures	1530-800	-	-	-	-	-	-	-	--	
<b>Total Special Programs</b>		-	-	-	-	-	-	-	--	
TOTAL EXPENDITURES		-	-	-	-	-	-	-	--	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									-	--
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers of Indirect Costs		-	-	-	-	-	-	-	--	
<b>NET CHANGE IN FUND BALANCE</b>									-	--
Fund Balance, Beginning of Year									-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

Department of Education will offer lead agencies the opportunity to provide teachers and directors with high-quality, evidence based professional development specifically targeted towards infant-teacher interactions.

Federal grantor: Preschool Development Grant B-5  
CFDA number 93.434  
Authorization: PL 108-446 PT D Individuals with Disabilities Education Act  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
JOBS FOR AMERICA'S GRADUATES (FUND 56)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<b>REVENUES</b>										
Restricted Federal Grants-in-Aid	0000-4520	\$ 231,136	\$ 289,800	\$ -	\$ 338,243	\$ 338,243	\$ 340,000	\$ 1,757	1%	
<b>EXPENDITURES</b>										
<b>Career and Technical Education Programs</b>										
Salaries - Teachers	1390-112	170,518	210,000	6,450	240,161	240,161	250,000	9,839	4%	
Employee Benefits										
Group Insurance	1300-210	14,858	23,436	539	33,623	33,623	24,650	(8,973)	-27%	
Medicare Taxes	1300-225	1,982	3,045	93	3,482	3,482	3,625	143	4%	
Contribution to LA Teachers' Retirement	1300-231	42,938	52,080	1,600	59,560	59,560	60,250	690	1%	
Workers Compensation	1300-260	840	1,239	38	1,417	1,417	1,475	58	4%	
<b>Total Career and Technical Education Programs</b>		<b>231,136</b>	<b>289,800</b>	<b>8,719</b>	<b>338,243</b>	<b>338,243</b>	<b>340,000</b>	<b>1,757</b>	<b>1%</b>	
TOTAL EXPENDITURES		<u>231,136</u>	<u>289,800</u>	<u>8,719</u>	<u>338,243</u>	<u>338,243</u>	<u>340,000</u>	<u>1,757</u>	1%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES										
		-	-	(8,719)	-	-	-	-	100%	
<b>NET CHANGE IN FUND BALANCE</b>		-	-	(8,719)	-	-	-	-	100%	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,719)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		

This program provides students who are at risk of failing in school an avenue for achieving academically, for ultimately earning recognized credentials that will make it possible for them to exit school and enter post-secondary education or the workforce and to recover those students who have already exited the school setting without a standard diploma, graduate-equivalency degree (GED) or skills training.

Federal grantor: United States Department of Health and Human Development  
CFDA number 93.558  
Authorization: Social Security Act, Title IV, Part A, 42 U.S.C. 601 et seq  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
REAL-TIME ACCESS TO LITERACY (FUND 144)  
BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget											
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%										
<b>REVENUES</b>																		
Restricted Federal Grants-in-Aid	0000-4559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--									
<b>EXPENDITURES</b>																		
Special Programs																		
Teachers	1530-112	-	-	-	-	-	-	-	--									
Total Special Programs		-	-	-	-	-	-	-	--									
TOTAL EXPENDITURES		-	-	-	-	-	-	-	--									
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES										-	-	-	-	-	-	-	-	--
<b>OTHER FINANCING SOURCES (USES)</b>																		
Transfers of Indirect Costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	--
<b>NET CHANGE IN FUND BALANCE</b>										-	-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	--
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--

REAL Provides early literacy support for students in pre-K through grade 3. The schools are allocated funding to provide students in pre-K through grade 3 with technology and tutoring services with remote learning through the REAL portal.

Federal grantor: U.S. Department of Education  
CFDA number 84.425

Authorization: PL 116-136 The Cares Act The Coronavirus Aid Relief and Economic Security Act (CARES Act)  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal



**ASCENSION PARISH SCHOOL BOARD  
REDESIGN PLANNING 1003A (FUND 98)  
BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget			
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
<b>REVENUES</b>										
Restricted Federal Grants-in-Aid	0000-4550	\$ 2,089	\$ 125,200	\$ 30,931	\$ 125,200	\$ 125,200	\$ 318,618	\$ 193,418	154%	
<b>EXPENDITURES</b>										
<b>Special Programs</b>										
Travel Expense Reimbursement	1510-582	-	-	-	8,000	8,000	-	(8,000)	-100%	
Other Purchased Services	1510-500	-	-	7,755	10,000	10,000	-	(10,000)	-100%	
Materials and Supplies	1510-610	-	116,883	21,166	99,063	99,063	178,250	79,187	80%	
<b>Total Special Programs</b>		<b>-</b>	<b>116,883</b>	<b>28,921</b>	<b>117,063</b>	<b>117,063</b>	<b>178,250</b>	<b>61,187</b>	<b>52%</b>	
<b>Instructional Staff Services</b>										
Purchased Professional and Tech Services	2231-300	1,950	-	-	-	-	100,000	100,000	100%	
Other Purchased Services	2231-500	-	-	-	-	-	20,000	20,000	100%	
<b>Total Instructional Staff Services</b>		<b>1,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>120,000</b>	<b>--</b>	
TOTAL EXPENDITURES		1,950	116,883	28,921	117,063	117,063	298,250	181,187	155%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		139	8,317	2,010	8,137	8,137	20,368	12,231	150%	
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers Out	5200-932	(139)	(8,317)	(2,010)	(8,137)	(8,137)	(20,368)	(12,231)	150%	
NET OTHER FINANCING SOURCES (USES)										
<b>NET CHANGE IN FUND BALANCE</b>		-	-	-	-	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

The School Redesign Summit was an opportunity for school systems and school redesign organizations to begin brainstorming strategies to improve the achievement of persistently struggling schools across Louisiana. School systems will be developing multi-year plans to address these challenges that may include some of these partner organizations, but the Department has heard from school systems a desire to explore partnerships further before committing to any long term plans. The goal of the School Redesign Planning Grant is to allow school systems to learn more about what a potential partner could offer to their schools and students.

Federal grantor: United States Department of Education

CFDA number 84.010A

Authorization:Elementary and Secondary Education Act of 1965 (ESEA), as amended, Title I, Part A, 20 U.S.C 6301 et seq.

Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

**ASCENSION PARISH SCHOOL BOARD  
RESERVE OFFICER TRAINING CORPS FEDERAL PROGRAM (FUND 24)  
BUDGET 2023-2024**

			2022-2023					Change 2023 to 2024 Budget	
	Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid-ROTC	0000-4330	\$ 122,885	\$ 150,000	\$ 85,037	\$ 134,502	\$ 134,502	\$ 104,037	\$ (30,465)	-23%
<b>EXPENDITURES</b>									
<b>Junior ROTC Program</b>									
Salaries - Teachers	1450-112	<u>122,885</u>	<u>150,000</u>	<u>85,037</u>	<u>134,502</u>	<u>134,502</u>	<u>104,037</u>	<u>(30,465)</u>	-23%
<b>Total Other Instructional Programs</b>		<b>122,885</b>	<b>150,000</b>	<b>85,037</b>	<b>134,502</b>	<b>134,502</b>	<b>104,037</b>	<b>(30,465)</b>	-23%
TOTAL EXPENDITURES		<u>122,885</u>	<u>150,000</u>	<u>85,037</u>	<u>134,502</u>	<u>134,502</u>	<u>104,037</u>	<u>(30,465)</u>	-23%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		-	-	-	-	-	-	-	--
<b><u>OTHER FINANCING SOURCES (USES)</u></b>									
Transfers In			-	-	-	-	-	-	--
Transfers Out	5200-932	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	--
NET OTHER FINANCING SOURCES (USES)		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	--
<b><u>NET CHANGE IN FUND BALANCE</u></b>		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		

This program is designed to teach self-discipline, self-confidence, and leadership skills for students in grades 9 through 12.

Federal grantor: United States Department of Defense

No CFDA number

Louisiana Annual Financial Report (AFR) Fund Column 4, General Fund

**ASCENSION PARISH SCHOOL BOARD  
SPECIAL EDUCATION - HIGH COST SERVICES (FUND 85)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<b>REVENUES</b>										
Restricted Federal Grants-in-Aid	0000-4531	\$ 94,719	\$ -	\$ -	\$ 397,104	\$ 397,104	\$ -	\$ (397,104)	-100%	
<b>EXPENDITURES</b>										
<b>Special Education Programs</b>										
Salaries										
Para-professionals (Aides)	1210-115	41,070	-	-	137,907	137,907	-	(137,907)	-100%	
Employee Benefits										
Group Insurance	1210-210	29,317	-	-	-	-	-	-	--	
FICA	1210-220	-	-	-	8,550	8,550	-	(8,550)	-100%	
Medicare Taxes	1210-225	584	-	-	-	-	-	-	--	
Contribution to LA Teachers' Retirement	1210-231	10,154	-	-	59,586	59,586	-	(59,586)	-100%	
Workers Compensation	1210-260	238	-	-	814	814	-	(814)	-100%	
Purchased Professional and Technical Services	1210-300	-	-	-	190,247	190,247	-	(190,247)	-100%	
<b>Total Special Education</b>		<b>81,363</b>	-	-	<b>397,104</b>	<b>397,104</b>	-	<b>(397,104)</b>	-100%	
<b>Preschool Programs</b>										
Salaries										
Para-professionals (Aides)	1530-115	6,678	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	1530-210	4,859	-	-	-	-	-	-	--	
Medicare Taxes	1530-225	97	-	-	-	-	-	-	--	
Contribution to LA Teachers' Retirement	1530-231	1,683	-	-	-	-	-	-	--	
Workers Compensation	1530-260	39	-	-	-	-	-	-	--	
<b>Total Special Programs</b>		<b>13,356</b>	-	-	-	-	-	-	--	
TOTAL EXPENDITURES		94,719	-	-	397,104	397,104	-	(397,104)	-100%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-	--	
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	--	
<b>NET CHANGE IN FUND BALANCE</b>		-	-	-	-	-	-	-	--	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	--	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	--	

High Cost Services refers to IDEA State Set Aside and MFP funds made available to provide additional supports and services to LEAs serving students with high needs. The provision for states to implement High Cost grants responded to concerns that costs for services for children with the most significant disabilities negatively impact the resources of districts and states, thus making it extremely difficult to provide individualized supports and services necessary for students to thrive in the educational setting. These funds are available only to students who qualify for services under the Individuals with Disabilities Education Act.

Federal grantor: United States Department of Education  
CFDA number 84.027A

Authorization: Individuals with Disabilities Act (IDEA), as amended, Part B, Sections 611-618, 20 U.S.C. 1411-1418  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
SPECIAL EDUCATION - HIGH COST SERVICES RND 2 (FUND 160)  
BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<b><u>REVENUES</u></b>									
Restricted Federal Grants-in-Aid	0000-4531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b><u>EXPENDITURES</u></b>									
<b>Special Education Programs</b>									
Salaries									
Para-professionals (Aides)	1210-115	-	-	-	-	-	-	-	--
Employee Benefits									
Group Insurance	1210-210	-	-	-	-	-	-	-	--
FICA	1210-220	-	-	-	-	-	-	-	--
Medicare Taxes	1210-225	-	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	1210-231	-	-	-	-	-	-	-	--
Workers Compensation	1210-260	-	-	-	-	-	-	-	--
<b>Total Special Education</b>		-	-	-	-	-	-	-	--
TOTAL EXPENDITURES		-	-	-	-	-	-	-	--
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-	--
<b><u>OTHER FINANCING SOURCES (USES)</u></b>									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	--
<b><u>NET CHANGE IN FUND BALANCE</u></b>		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	

High Cost Services refers to IDEA State Set Aside and MFP funds made available to provide additional supports and services to LEAs serving students with high needs. The provision for states to implement High Cost grants responded to concerns that costs for services for children with the most significant disabilities negatively impact the resources of districts and states, thus making it extremely difficult to provide individualized supports and services necessary for students to thrive in the educational setting. These funds are available only to students who qualify for services under the Individuals with Disabilities Education Act.

Federal grantor: United States Department of Education  
CFDA number 84.027A

Authorization: Individuals with Disabilities Act (IDEA), as amended, Part B, Sections 611-618, 20 U.S.C. 1411-1418  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD**  
**SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT-611 ARP (FUND 173)**  
**BUDGET 2023-2024**

								Change 2023 to 2024 Budget	
		2022-2023							
Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%	
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid	0000-4531	\$ 7,059	\$ 1,241,449	\$ -	\$ 1,241,449	\$ 1,241,449	\$ 724,125	\$ (517,324) -42%	
<b>EXPENDITURES</b>									
<b>Special Education Programs</b>									
Special Education Programs-Special Needs									
Salaries									
Teachers	1210-112	-	157,320	-	157,320	157,320	157,320	- 0%	
Purchased Professional/Technical Services	1210-300	-	-	8,250	-	-	-	- --	
Other Purchased Services	1210-500	-	600	459	600	-	(600)	-100%	
Technology Related Supplies	1210-615	-	62,440	15,810	62,440	46,630	(15,810)	-25%	
Materials and Supplies	1210-610	-	205,545	119,883	205,545	205,545	- (205,545)	-100%	
Equipment	1210-730	-	50,785	30,935	50,785	50,785	19,850	(30,935) -61%	
Employee Benefits									
Group Insurance	1210-210	-	32,110	-	32,110	32,110	32,110	- 0%	
Medicare Taxes	1210-225	-	2,281	-	2,281	2,281	2,281	- 0%	
Contribution to LA Teachers' Retirement	1210-231	-	39,645	-	39,645	39,645	39,645	- 0%	
Workers Compensation	1210-260	-	928	-	928	928	928	- 0%	
<b>Total Special Education Programs-Special Needs</b>		<b>-</b>	<b>551,654</b>	<b>175,336</b>	<b>551,654</b>	<b>551,654</b>	<b>298,764</b>	<b>(252,890) -46%</b>	
<b>Instructional Staff Services</b>									
Staff Training - Special Education									
Stipend Pay	2232-150	5,815	479,650	36,220	479,650	479,650	316,481	(163,169) -34%	
Purchased Professional Services	2232-300		79,500	-	79,500	79,500	26,152	(53,348) -67%	
Employee Benefits									
FICA	2232-220	52	-	(18)	-	-	-	- --	
Medicare Taxes	2232-225	80	6,955	515	6,955	6,955	4,589	(2,366) -34%	
Contribution to LA Teachers' Retirement	2232-231	1,078	120,861	8,749	120,861	120,861	76,272	(44,589) -37%	
Workers Compensation	2232-260	34	2,829	217	2,829	2,829	1,867	(962) -34%	
<b>Total Instructional Staff Services</b>		<b>7,059</b>	<b>689,795</b>	<b>45,682</b>	<b>689,795</b>	<b>689,795</b>	<b>425,361</b>	<b>(264,434) -38%</b>	
<b>TOTAL EXPENDITURES</b>									
		<b>7,059</b>	<b>1,241,449</b>	<b>221,019</b>	<b>1,241,449</b>	<b>1,241,449</b>	<b>724,125</b>	<b>(517,324) -42%</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>									
		-	-	(221,019)	-	-	-	- --	
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	- --	
<b>NET CHANGE IN FUND BALANCE</b>									
		-	-	(221,019)	-	-	-	- --	
<b>Fund Balance, Beginning of Year</b>									
		-	-	-	-	-	-		
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (221,019)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

The purpose of the ARP IDEA funds is the provide districts with relief funds to address the impact of COVID-19 has, had, and continues to have, on elementary and secondary schools that are providing educational services and is intended to help school districts safely reopen schools, and with a focus on acceleration rather than remediation.

Federal grantor: United States Department of Education  
CFDA number 84.027X  
Authorization: PL APR. 2021, Public Law 117-2 American Rescue Plan Act of 2021, Section 2014  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD**  
**SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT-619 ARP (FUND 174)**  
**BUDGET 2023-2024**

							Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%
<b><u>REVENUES</u></b>								
Restricted Federal Grants-in-Aid	0000-4531	\$ -	\$ 102,786	\$ -	\$ 102,786	\$ 102,786	\$ -	\$ (102,786) -100%
<b><u>EXPENDITURES</u></b>								
<b>Special Education Programs</b>								
Special Education Programs-Special Needs								
Purchased Professional/Technical Services	1210-300	-	-	3,250	-	-	-	-
Technology Related Supplies	1210-615	-	9,810	8,820	9,810	10,910	-	(10,910) -100%
Materials and Supplies	1210-610	-	56,976	1,103	56,976	55,876	-	(55,876) -100%
<b>Total Special Education Programs</b>		-	<b>66,786</b>	<b>13,173</b>	<b>66,786</b>	<b>66,786</b>	-	<b>(66,786) -100%</b>
<b>Staff Training - Special Education</b>								
Purchased Professional Services	2232-300	-	36,000	-	36,000	36,000	-	(36,000) -100%
<b>Total Instructional Staff Services</b>		-	<b>36,000</b>	-	<b>36,000</b>	<b>36,000</b>	-	<b>(36,000) -100%</b>
<b>TOTAL EXPENDITURES</b>								
		-	102,786	-	102,786	102,786	-	(102,786) -100%
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>								
		-	-	-	-	-	-	-
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-
<b><u>NET CHANGE IN FUND BALANCE</u></b>								
		-	-	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The purpose of the ARP IDEA funds is the provide districts with relief funds to address the impact of COVID-19 has, had, and continues to have, on elementary and secondary schools that are providing educational services and is intended to help school districts safely reopen schools, and with a focus on acceleration rather than remediation.

Federal grantor: United States Department of Education  
CFDA number 84.173X  
Authorization: PL APR. 2021, Public Law 117-2 American Rescue Plan Act of 2021, Section 2014  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD**  
**SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT 611 SET ASIDE (FUND 159)**  
**BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%
<b>REVENUES</b>								
Restricted Federal Grants-in-Aid	0000-4531	\$ 18,000	\$ -	\$ -	\$ 31,400	\$ 31,400	\$ 19,544	(11,856) -38%
<b>EXPENDITURES</b>								
<b>Special Education Programs</b>								
Special Education Programs-Special Needs								
Salaries								
Purchased Professional/Technical Services	1210-300	18,000	-	31,400	31,400	31,400	19,544	(11,856) -38%
<b>Total Special Education</b>		<b>18,000</b>	<b>-</b>	<b>31,400</b>	<b>31,400</b>	<b>31,400</b>	<b>19,544</b>	<b>(11,856) -38%</b>
TOTAL EXPENDITURES		18,000	-	31,400	31,400	31,400	19,544	(11,856) -38%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	(31,400)	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	--
<b>NET CHANGE IN FUND BALANCE</b>		-	-	(31,400)	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (31,400)	\$ -	\$ -	\$ -	

School systems will utilize funds to serve two purposes. First to ensure that all students with disabilities have access to the same high-quality curriculum materials as their peers by providing for training on how to implement these materials to special education teachers and regular education teachers who teach students with disabilities. Second, school systems will partner with a vendor from the Partnerships for Success Guide that provides specially-designed instruction for students with disabilities in the areas of communication, assistive technology, executive functioning and sensory/environment.

Federal grantor: United States Department of Education  
CFDA number 84.027A  
Authorization: PL 08-446 Part B-Individuals with Disabilities Act (IDEA)  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD**  
**SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT-619 SET ASIDE (FUND 167)**  
**BUDGET 2023-2024**

Function Object	2022-2023						Change 2023 to 2024 Budget		
	2021-2022 Actual	Original Budget	Actual - Feb.	July	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid	0000-4531	\$ 4,300	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 7,491	\$ 2,491	--
<b>EXPENDITURES</b>									
<b>Special Education Programs</b>									
Special Education Programs-Special Needs									
Purchased Professional/Technical Services	1210-300	4,300	-	-	5,000	5,000	7,491	2,491	50%
<b>Total Special Education</b>		<b>4,300</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>7,491</b>	<b>2,491</b>	<b>50%</b>
<b>TOTAL EXPENDITURES</b>		<b>4,300</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>7,491</b>	<b>2,491</b>	<b>50%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-	--
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	--
<b>NET CHANGE IN FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Early chilhoool lead agencies will utilize funds to partner with a vendor form the Partnerships for Success Guide that provides specially designed instruction in the areas of communication, assistive technology, executive functioning and sensory/enviroment.

Federal grantor: United States Department of Education  
CFDA number 84.173A  
Authorization: PL 108-446 Part B-Individuals with Disabilities Act (IDEA)  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal



**ASCENSION PARISH SCHOOL BOARD  
SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (FUND 20)  
BUDGET 2023-2024**

								Change	
								2023 to 2024	
								Budget	
Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Amount	%	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget				
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid	0000-4531	\$ 4,976,939	\$ 4,742,666	\$ 1,424,688	\$ 8,519,944	\$ 8,519,944	\$ 4,768,908	\$(3,751,036)	-44%
<b>EXPENDITURES</b>									
<b>Special Education Programs</b>									
Special Education Programs-Special Needs									
Salaries									
Teachers	1210-112	162,690	76,360	44,236	100,360	100,360	75,000	(25,360)	-25%
Para-professionals (Aides)	1210-115	17,936	23,915	14,388	23,115	23,115	23,915	800	3%
Substitute Teachers and Aides	1210-123	-	-	-	-	-	-	-	--
Purchased Professional/Technical Services	1210-300	445,918	372,750	328,155	628,969	628,969	231,431	(397,538)	-63%
Repair and Maintenance Services	1210-430	5,793	6,775	5,435	11,275	11,275	5,000	(6,275)	-56%
Travel Expense Reimbursement	1210-582	112,389	110,000	94,729	220,000	220,000	95,529	(124,471)	-57%
Other Purchased Services	1210-500	279,167	136,200	287,385	400,271	400,271	85,030	(315,241)	-79%
Technology Related Supplies	1210-615	30,311	12,400	-	228,575	228,575	60,152	(168,423)	-74%
Other Supplies	1210-600	-	-	-	-	-	5,000	5,000	100%
Materials and Supplies	1210-610	651,416	39,802	526,131	2,011,791	2,011,791	55,152	(1,956,639)	-97%
Equipment	1210-730	-	-	31,039	43,857	43,857	-	(43,857)	--
Employee Benefits									
Group Insurance	1210-210	14,940	8,126	6,830	28,025	28,025	8,124	(19,901)	-71%
Medicare Taxes	1210-225	2,510	1,454	986	1,790	1,790	637	(1,153)	-64%
Contribution to LA Teachers' Retirement	1210-231	44,657	24,868	14,098	31,116	31,116	15,584	(15,532)	-50%
LA School Emp Retirement	1210-233	11	-	26	-	-	-	-	--
Other Retirement Contributions	1210-239	632	-	220	-	-	-	-	--
Workers Compensation	1210-260	1,092	592	443	728	728	259	(469)	-64%
Sick Leave	1210-281	-	-	14,958	-	-	-	-	--
Total Special Education Programs-Special Needs		1,769,462	813,242	1,369,058	3,729,872	3,729,872	660,813	(3,069,059)	-82%
Gifted and Talented Programs									
Travel Expense Reim. - Gifted and Talented	1220-582	759	-	-	-	-	-	-	--
Total Gifted and Talented Programs		759	-	-	-	-	-	-	--
<b>Total Special Education</b>		<b>1,770,221</b>	<b>813,242</b>	<b>1,369,058</b>	<b>3,729,872</b>	<b>3,729,872</b>	<b>660,813</b>	<b>(3,069,059)</b>	<b>-82%</b>
<b>Pupil Support Services</b>									
Health Services									
Salaries - Nurses	2134-118	204,884	320,462	129,837	324,405	324,405	284,149	(40,256)	-12%
Employee Benefits									
Group Insurance	2130-210	42,284	59,285	27,320	58,165	58,165	93,605	35,440	61%
Medicare Taxes	2130-225	(3)	4,647	1,700	4,558	4,558	4,918	360	8%
Contribution to LA Teachers' Retirement	2130-231	53,367	79,475	32,200	79,230	79,230	76,734	(2,496)	-3%
Workers Compensation	2130-260	1,250	1,891	766	1,855	1,855	2,001	146	8%
Total Health Services		301,782	465,760	191,823	468,213	468,213	461,407	(6,806)	-1%
Educational Assessments									
Salaries - Therapists/Specialists/Counselors	2140-113	453,408	453,751	248,149	457,089	457,089	453,751	(3,338)	-1%
Employee Benefits									
Group Insurance	2140-210	74,262	83,944	41,108	45,000	45,000	83,944	38,944	87%
Medicare Taxes	2140-225	6,060	6,579	3,309	6,338	6,338	6,579	241	4%
Contribution to LA Teachers' Retirement	2140-231	114,259	112,530	55,867	120,265	120,265	109,354	(10,911)	-6%
Workers Compensation	2140-260	2,675	2,677	1,464	2,579	2,579	2,677	98	4%
Total Educational Assessments		650,664	659,481	349,898	631,271	631,271	656,305	25,034	4%
Speech Pathology & Audiology Services									
Salaries - Speech Therapists	2152-113	-	128,315	-	158,586	158,586	20,000	(138,586)	-19%
Employee Benefits									
Group Insurance	2150-210	(443)	15,613	-	16,110	16,110	10,019	(6,091)	-3%
Medicare Taxes	2150-225	5	1,861	-	2,256	2,256	785	(1,471)	-18%
Contribution to LA Teachers' Retirement	2150-231	-	31,822	-	42,942	42,942	13,052	(29,890)	-26%
Workers Compensation	2150-260	-	757	-	918	918	320	(598)	-65%
Total Speech Pathology & Audiology Services		(438)	178,368	-	220,812	220,812	44,176	(176,636)	-19%
<b>Total Pupil Support Services</b>		<b>952,008</b>	<b>1,303,609</b>	<b>541,721</b>	<b>1,320,296</b>	<b>1,320,296</b>	<b>1,161,888</b>	<b>(158,408)</b>	<b>-12%</b>

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (FUND 20)  
BUDGET 2023-2024**

			2022-2023					Change 2023 to 2024 Budget	
	Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%
Instructional Staff Services									
Improvement of Instructional Services-Regular Programs									
Salaries									
	Special Ed -Directors, Supervisors	2212-111	97,095	127,384	91,563	124,742	124,742	127,676	2,934 2%
	Special Ed -Clerical/Secretarial	2212-114	10,740	11,573	8,572	13,920	13,920	11,570	(2,350) -17%
	Special Ed -Other Salaries	2212-100	709,663	934,885	395,951	913,293	913,293	956,848	43,555 5%
Employee Benefits									
	Group Insurance	2212-210	64,750	156,278	77,045	194,612	194,612	221,964	27,352 14%
	Medicare Taxes	2212-225	11,275	15,571	6,714	4,993	4,993	17,397	12,404 248%
	Contribution to LA Teachers' Retirement	2212-231	183,741	266,313	110,154	265,093	265,093	266,413	1,320 0%
	Workers Compensation	2212-260	4,919	6,336	2,927	2,032	2,032	7,079	5,047 248%
Total Improvement of Instructional Services-Regular Programs			1,082,183	1,518,340	692,926	1,518,685	1,518,685	1,608,947	90,262 6%
Staff Training - Special Education									
Teachers									
	Stipend Pay	2232-112	377,416	576,684	131,061	552,161	552,161	579,042	26,881 5%
	Purchased Professional Services	2232-300	10,490	-	900	65,550	65,550	56,360	(9,190) -14%
	Other Purchased Services	2232-500	-	-	-	200,000	200,000	-	(200,000) -100%
Employee Benefits									
	Group Insurance	2232-210	47,096	-	12,255	-	-	-	- --
	Medicare Taxes	2232-225	5,347	-	1,835	1,548	1,548	-	(1,548) -100%
	Contribution to LA Teachers' Retirement	2232-231	97,457	-	32,726	22,567	22,567	-	(22,567) -100%
	Contribution to LA School Employees Retire.	2232-233	-	-	-	-	-	-	- --
	Other Retirement Contributions	2232-239	36	-	-	-	-	-	- --
	Workers Compensation	2232-260	2,301	-	779	630	630	-	(630) -100%
Employee Benefits									
	Group Insurance	2232-210	-	106,687	-	30,730	30,730	107,123	76,393 249%
	Medicare Taxes	2232-225	-	8,362	-	8,006	8,006	8,396	390 5%
	Contribution to LA Teachers' Retirement	2232-231	-	143,018	-	139,145	139,145	139,549	404 0%
	Workers Compensation	2232-260	-	3,402	-	3,258	3,258	3,416	158 5%
Total Staff Training - Special Education			540,143	838,153	179,556	1,023,595	1,023,595	898,886	(124,709) -12%
Staff Training Other Special Programs									
Salaries									
	Teachers	2234-112	116,468	-	78,579	150,000	150,000	-	(150,000) --
Employee Benefits									
	Group Insurance	2234-210	20,354	-	12,911	27,750	27,750	-	(27,750) --
	Medicare Taxes	2234-225	1,596	-	1,081	2,175	2,175	-	(2,175) --
	Contribution to LA Teachers' Retirement	2234-231	29,350	-	19,487	41,700	41,700	-	(41,700) --
	Workers Compensation	2234-260	687	-	464	885	885	-	(885) --
Total Staff Training - Other Special Programs			168,455	-	112,521	222,510	222,510	-	(222,510) --
Total Instructional Staff Services			1,790,781	2,356,493	985,003	2,764,790	2,764,790	2,507,833	(132,248) -9%
School Administration									
	Communications (phone, internet, postage)	2400-530	2,621	7,700	4,037	7,700	7,700	5,000	(2,700) -35%
Total School Administration			2,621	7,700	4,037	7,700	7,700	5,000	(2,700) -35%
Business Services									
	Telephone and Postage	2510-530	3,420	-	1,947	-	-	-	- --
	Advertising	2510-540	601	-	75	-	-	2,000	2,000 --
Total Business Services			4,021	-	2,022	-	-	2,000	2,000 --
Student Transportation Services									
	Salaries - Bus Drivers	2730-116	6,932	11,250	13,459	15,550	15,550	11,250	(4,300) -28%
	Operational Allowance	2730-583	144	5,000	37	7,500	7,500	5,000	(2,500) -33%
	Fuel	2730-626	424	-	-	-	-	-	- --
Employee Benefits									
	FICA	2730-220	2	-	19	-	-	-	- --
	Medicare Taxes	2730-225	90	163	179	225	225	163	(62) -28%
	Contribution to LA Teachers' Retire.	2730-231	16	-	168	-	-	-	- --
	Contribution to LA School Employees' Retire.	2730-233	1,978	3,105	3,409	4,292	4,292	3,105	(1,187) -28%
	Workers Compensation	2730-260	536	551	999	551	551	551	- 0%
Total Special Education Transportation			10,122	20,069	18,271	28,118	28,118	20,069	(8,049) -29%
Total Student Transportation Services			10,122	20,069	18,271	28,118	28,118	20,069	(8,049) -29%

(Continued)

**ASCENSION PARISH SCHOOL BOARD  
SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (FUND 20)  
BUDGET 2023-2024**

			2022-2023					Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%	
<b>Central Services</b>									
Salaries - System Analysts	2842-118	\$ 81,277	\$ 71,869	\$ 50,578	\$ 78,256	\$ 78,256	\$ 71,869	\$ (6,387) -8%	
Employee Benefits									
Group Insurance	2840-210	15,249	13,296	9,772	14,063	14,063	19,836	5,773 41%	
Medicare Taxes	2840-225	1,138	1,042	710	1,080	1,080	1,042	(38) -4%	
Contribution to LA School Employees' Retire.	2840-231	20,549	17,824	12,543	21,599	21,599	17,320	(4,279) -20%	
Workers Compensation	2840-260	478	424	298	439	439	424	(15) -3%	
<b>Total Central Services</b>		<b>118,691</b>	<b>104,455</b>	<b>73,902</b>	<b>115,437</b>	<b>115,437</b>	<b>110,491</b>	<b>(4,946) -4%</b>	
TOTAL EXPENDITURES		<u>4,648,465</u>	<u>4,605,568</u>	<u>2,994,014</u>	<u>7,966,213</u>	<u>7,966,213</u>	<u>4,468,094</u>	<u>(3,498,119) -44%</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		328,474	137,098	(1,569,326)	553,731	553,731	300,814	(252,917) -46%	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>									
Transfers of Indirect Costs	5200-933	<u>(328,474)</u>	<u>(137,098)</u>	<u>-</u>	<u>(553,731)</u>	<u>(553,731)</u>	<u>(300,814)</u>	<u>252,917 -46%</u>	
<b><u>NET CHANGE IN FUND BALANCE</u></b>		-	-	(1,569,326)	-	-	-	--	
Fund Balance, Beginning of Year		-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,569,326)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		

(Concluded)

This program provides free appropriate education for all identified handicapped children from 3 to 21 years of age in the least restrictive environment.

Federal grantor: United States Department of Education

CFDA number 84.027A

Authorization: Individuals with Disabilities Act (IDEA), as amended, Part B, Sections 611-618, 20 U.S.C. 1411-1418

Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
SPECIAL EDUCATION - PRESCHOOL (FUND 52)  
BUDGET 2023-2024**

								Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	Original Budget	2022-2023			2023-2024 Budget	Amount	%	
			Actual July - Feb.	Projected Actual	Amended Budget				
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid	0000-4532	\$ 137,203	\$ 101,722	\$ 51,133	\$ 219,119	\$ 219,119	\$ 110,048	\$ (109,071) -50%	
<b>EXPENDITURES</b>									
<b>Special Education Programs</b>									
Materials and Supplies	1210-610	53,774	8,743	38,856	112,253	112,253	19,748	(92,505) -82%	
Technology Related Supplies	1210-615	-	-	-	-	-	-	- 100%	
<b>Total Special Education</b>		<b>53,774</b>	<b>8,743</b>	<b>38,856</b>	<b>112,253</b>	<b>112,253</b>	<b>19,748</b>	<b>(92,505) -82%</b>	
<b>Instructional Staff Services</b>									
Salaries - Other Salaries - Coordinator	2212-100	70,834	63,751	9,093	63,751	63,751	62,130	(1,621) -3%	
<b>Employee Benefits</b>									
Group Insurance	2212-210	11,243	11,795	843	11,795	11,795	11,795	- 0%	
Medicare	2212-225	934	924	196	924	924	901	(23) -2%	
Contribution to LA Teachers' Retirement	2212-231	-	15,810	-	15,810	15,810	15,107	(703) -4%	
Workers Compensation	2212-260	418	376	83	376	376	367	(9) -3%	
Sick Leave	2212-281	-	-	4,893	-	-	-	- --	
<b>Total Instructional Staff Services</b>		<b>83,429</b>	<b>92,656</b>	<b>15,107</b>	<b>92,656</b>	<b>92,656</b>	<b>90,300</b>	<b>(2,356) -3%</b>	
<b>TOTAL EXPENDITURES</b>		<b>137,203</b>	<b>101,399</b>	<b>53,963</b>	<b>204,909</b>	<b>204,909</b>	<b>110,048</b>	<b>(94,861) -46%</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>									
		-	323	(2,830)	14,210	14,210	-	- 100%	
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers of Indirect Costs	5200-933	-	(323)	-	(14,210)	(14,210)	-	- 100%	
<b>NET CHANGE IN FUND BALANCE</b>		-	-	(2,830)	-	-	-	- --	
Fund Balance, Beginning of Year		-	-	-	-	-	-		
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,830)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

This program provides "per child" funding that follows the child as he leaves his facility and enters public schools or day developmental training programs.

Federal grantor: United States Department of Education  
CFDA number 84.173A

Authorization: Individuals with Disabilities Act (IDEA), as amended, Part B, Section 619, 20 U.S.C. 1419  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
READY START NETWORK-PDG (FUND 161)  
BUDGET 2023-2024**

		2022-2023						Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%	
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid	0000-4559	\$ 31,588	\$ -	\$ 67,512	\$ 74,205	\$ 74,205	\$ 50,000	\$ (24,205) -33%	
<b>EXPENDITURES</b>									
<b>Special Programs</b>									
Salaries	1530-100	12,722	-	2,200	15,200	15,200	-	(15,200) -100%	
Other Purchased Services	1530-500	2,236	-	20,003	12,200	12,200	30,500	18,300 150%	
Travel Reimbursement	1530-582	-	-	-	9,725	9,725	10,400	675 7%	
Supplies	1530-600	13,505	-	24,200	30,920	30,920	9,100	(21,820) -71%	
Miscellaneous Expenditures	1530-800	-	-	2,040	2,160	2,160	-	(2,160) -100%	
Employee Benefits									
Medicare Taxes	1530-225	-	-	30	220	220	-	(220) -100%	
Contribution to LA Teacher's Retirement	1530-231	3,074	-	496	3,691	3,691	-	(3,691) -100%	
Workers Compensation	1530-260	51	-	13	89	89	-	(89) -100%	
<b>Total Special Programs</b>		<b>31,588</b>	<b>-</b>	<b>48,982</b>	<b>74,205</b>	<b>74,205</b>	<b>50,000</b>	<b>(24,205) -33%</b>	
TOTAL EXPENDITURES		31,588	-	48,982	74,205	74,205	50,000	(24,205) -33%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	18,530	-	-	-	- --	
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	- --	
<b>NET CHANGE IN FUND BALANCE</b>		-	-	18,530	-	-	-	- --	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ 18,530	\$ -	\$ -	\$ -		

During the 2018 regular legislative session, RS 17:407.23 was amended to authorize BESE to establish Ready Start Networks pilot programs to implement new strategies for increasing access to and improving the quality of publicly-funded early childhood care and education. These allocations are awarded to four cohorts of Ready Start Networks. Results of the activities undertaken by these pilots will inform the Department BESE, and the Legislature about the influence of structured, shared decision making on improving quality and access for publicly-funded early childhood programs.

Federal grantor: U.S. Department of Health and Hospitals  
CFDA number 93.434  
Authorization: 42 USC 9858  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
READY START NETWORK-CCDF (FUND 162)  
SUMMARY BUDGET 2023-2024**

								Change 2023 to 2024 Budget	
Function Object	2022-2023					2023-2024 Budget	Amount	%	
	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget				
<b>REVENUES</b>									
Other Restricted Grants Through State	0000-4590	\$ 37,030	\$ -	\$ -	\$ 41,744	\$ 41,744	\$ 50,000	\$ 8,256	20%
<b>EXPENDITURES</b>									
<b>Special Programs</b>									
Salaries	1530-100	-	-	18,302	20,500	20,500	25,000	4,500	22%
Purchased Professional and Technical Services	1530-300	34,500	-	-	-	-	-	-	--
Miscellaneous Expenditures	1530-800	2,050	-	-	-	-	-	-	--
Other Purchased Services	1530-500	480		7,381	17,216	17,216	16,475	(741)	-4%
Supplies	1530-600			567	1,028	1,028	2,500	1,472	143%
Employee Benefits									
FICA	1530-220			680	-	-	-	-	100%
Medicare Taxes	1530-225	-	-	199	-	-	-	-	100%
Contribution to LA Teacher's Retirement	1530-231	-	-	1,826	3,000	3,000	6,025	3,025	101%
Workers Compensation	1530-260	-	-	108	-	-	-	-	100%
<b>Total Special Programs</b>		<b>37,030</b>	<b>-</b>	<b>29,062</b>	<b>41,744</b>	<b>41,744</b>	<b>50,000</b>	<b>8,256</b>	20%
TOTAL EXPENDITURES		<u>37,030</u>	<u>-</u>	<u>29,062</u>	<u>41,744</u>	<u>41,744</u>	<u>50,000</u>	<u>8,256</u>	20%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	(29,062)	-	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>		-	-	(29,062)	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (29,062)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

During the 2018 regular legislative session, RS 17:407.23 was amended to authorize BESE to establish Ready Start Networks pilot programs to implement new strategies for increasing access to and improving the quality of publicly-funded early childhood care and education. These allocations are awarded to four cohorts of Ready Start Networks. Results of the activities undertaken by these pilots will inform the Department BESE, and the Legislature about the influence of structured, shared decision making on improving quality and access for publicly-funded early childhood programs.

Federal grantor: U.S. Department of Health and Human Services  
CFDA number 93.575  
Authorization: Child Care and Development Block Grant Act of 1990, as amended  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
STRIVING READERS COMPREHENSIVE LITERACY-SRCL BIRTH -5 (FUND 140)  
BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<b><u>REVENUES</u></b>									
Restricted Federal Grants-in-Aid	0000-4559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b><u>EXPENDITURES</u></b>									
<b><u>Special Programs</u></b>									
Other Purchased Services	1530-500	-	-	-	-	-	-	-	--
<b>Total Special Programs</b>		-	-	-	-	-	-	-	--
TOTAL EXPENDITURES		-	-	-	-	-	-	-	--
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-	--
<b><u>OTHER FINANCING SOURCES (USES)</u></b>									
Transfers of Indirect Costs		-	-	-	-	-	-	-	--
<b><u>NET CHANGE IN FUND BALANCE</u></b>		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	

SRCL funds will be used to assist subgrantee districts, charter schools, and lead agencies with literacy activities for ages Birth-5. These funds will help support high quality curriculum, professional development, and assessments.

Federal grantor: U.S. Department of Education  
CFDA number 84.371 C  
Authorization: PL 111-117 Title I Part E Elementary and Secondary Education Act of 1965, As Amended  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
STRONG START 2020 ESSERF FORMULA (FUND 107)  
BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget	
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid	0000-4590	\$ 112,476		\$ -	\$ -	\$ -		\$ -	
<b>EXPENDITURES</b>									
<b>Regular Education Programs</b>									
Salaries									
Paraprofessional	1100-115	440	-	-	-	-	-	-	--
Employee Benefits									
Medicare Taxes	1100-225	6	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	1100-231	111	-	-	-	-	-	-	--
Workers Compensation	1100-260	3	-	-	-	-	-	-	--
Purchased Professional and Technical Services	1100-300	-	-	-	-	-	-	-	--
Other Purchased Services	1100-500	-	-	-	-	-	-	-	--
Materials and Supplies	1100-610	93,334	-	-	-	-	-	-	--
Supplies - Technology Related	1100-615	-	-	-	-	-	-	-	--
<b>Total Regular Programs</b>		<b>93,894</b>	-	-	-	-	-	-	--
<b>Special Education Programs</b>									
Salaries									
Teachers	1210-112	-	-	-	-	-	-	-	--
Employee Benefits									
Medicare Taxes	1210-225	-	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	1210-231	-	-	-	-	-	-	-	--
Workers Compensation	1210-260	-	-	-	-	-	-	-	--
Travel Reimbursement	1210-582	-	-	-	-	-	-	-	--
<b>Total Special Education Programs</b>		-	-	-	-	-	-	-	--
<b>TOTAL EXPENDITURES</b>									
		<b>93,894</b>	-	-	-	-	-	-	--
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>									
		<b>18,582</b>	-	-	-	-	-	-	--
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers of Indirect Costs	5200-933	(18,582)	-	-	-	-	-	-	--
<b>NET CHANGE IN FUND BALANCE</b>									
		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	--
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>

Under the Elementary and Secondary School Emergency Relief Fund (ESSER Fund), the Department awards grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs) with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on schools across the nation.

Federal grantor: United States Department of Education  
CFDA number 84.425D  
Authorization: PL Public Law 116-136 The Cares Act the Coronavirus Aid, Relief, and Economic Security Act (CARES ACT), Public Law 116-136  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal



**ASCENSION PARISH SCHOOL BOARD  
STRONG START 2020 ESSERF INCENTIVE (FUND 138)  
BUDGET 2023-2024**

			2022-2023					Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%	
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid	0000-4590	\$ 269,459	\$ -	\$ -	\$ -	\$ -	\$ -	--	
<b>EXPENDITURES</b>									
<b>Regular Education Programs</b>									
Elementary Teachers	1110-112	600	-	-	-	-	-	--	
Secondary Teachers	1130-112	-	-	-	-	-	-	-	
Employee Benefits									
FICA	1100-220	-	-	-	-	-	-	-	
Medicare Taxes	1100-225	12	-	-	-	-	-	-	
Contribution to LA Teachers' Retirement	1100-231	211	-	-	-	-	-	--	
Workers Compensation	1100-260	5	-	-	-	-	-	-	
Purchased Professional and Technical Services	1100-300	37,225	-	-	-	-	-	--	
Other Purchased Services	1100-500	-	-	-	-	-	-	-	
Purchased Professional and Technical Services	1100-610	186,857	-	-	-	-	-	-	
<b>Total Regular Programs</b>		<b>224,910</b>	-	-	-	-	-	--	
<b>Regular Transportation Services</b>									
Salaries - Service Workers	2720-116	-	-	-	-	-	-	-	
Medicare Contributions	2720-225	-	-	-	-	-	-	-	
Louisiana School Employees Retirement	2720-233	-	-	-	-	-	-	-	
Workmen's Compensation	2720-260	-	-	-	-	-	-	-	
<b>Total Regular Transportation Services</b>		-	-	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>									
		<b>224,910</b>	-	-	-	-	-	--	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>									
		44,549	-	-	-	-	-	--	
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers of Indirect Costs	5200-933	(44,549)	-	-	-	-	-	--	
<b>NET CHANGE IN FUND BALANCE</b>									
		-	-	-	-	-	-	--	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	-	-	

The Coronavirus Aid, Relief, & Economic Security (CARES) Act dedicated aid to support K-12 education through the Elementary and Secondary School Emergency Relief Fund (ESSERF). In addition to receiving a formula allocation of ESSER funds, LEAs were eligible to apply for ESSER Incentive grants to support key Strong Start 2020 Planning Priorities, including curricular materials and PD for continuous learning, postsecondary planning for high school students and recent graduates, supports for students with disabilities, and assistance with developing professional learning and adaptive staffing plans. Schools ineligible to receive ESSER formula grants were invited to apply for an allocation to support their distance learning systems.

Federal grantor: United States Department of Education

CFDA number 84.425D

Authorization: PL Public Law 116-136 The Cares Act the Coronavirus Aid, Relief, and Economic Security Act (CARES ACT)

Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD  
STRONG START 2020 GEERF (FUND 137)  
BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid	0000-4590	\$ 59,997	\$ -		\$ -	\$ -	\$ -	\$ -	--
<b>EXPENDITURES</b>									
<b>Regular Education Programs</b>									
Supplies - Technology Related	1100-615	50,078	-	-	-	-	-	-	--
<b>Total Regular Programs</b>		<b>50,078</b>	-	-	-	-	-	-	--
TOTAL EXPENDITURES									
		50,078	-	-	-	-	-	-	--
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		9,919	-	-	-	-	-	-	--
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers of Indirect Costs	5200-933	(9,919)	-	-	-	-	-	-	--
<b>NET CHANGE IN FUND BALANCE</b>									
		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year									
		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR									
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Under the Governor's Emergency Relief Fund (GEER Fund), the U.S. Department of Education awards grants to Governors for the purpose of providing local educational agencies, institutions of higher education and other education related entities with emergency assistance as a result of the Novel Coronavirus Disease 2019 (COVID-19).

Federal grantor: United States Department of Education  
CFDA number 84.425C  
Authorization: PL Public Law 116-136 The Cares Act the Coronavirus Aid, Relief, and Economic Security Act (CARES ACT), Public Law 116-136  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD**  
**TITLE I - EVERY STUDENT SUCCEEDS ACT (FUND 22)**  
**BUDGET 2023-2024**

									Change 2023 to 2024	
	Function	2021-2022	2022-2023				2023-2024	Budget		
	Object	Actual	Original	Actual	Projected	Amended	Budget	Amount	%	
			Budget	July - Feb.	Actual	Budget				
<b>REVENUES</b>										
Restricted Federal Grants-in-Aid	0000-4541	\$ 4,040,153	\$ 3,511,761	\$ 778,452	\$ 5,930,077	\$ 5,930,077	\$ 3,591,505	\$ (2,338,572)	-39%	
<b>EXPENDITURES</b>										
<b>Regular Education Programs</b>										
Salaries										
Kindergarten Teachers	1105-112	15,132	-	6,519	45,257	45,257	-	(45,257)	-100%	
Elementary Teachers	1110-112	228,442	163,000	243,131	300,227	300,227	200,000	(100,227)	-33%	
Secondary Teachers	1130-112	-	-	28,457	40,359	40,359	-	(40,359)	--	
Employee Benefits										
Group Insurance	1100-210	5,965	-	10,726	15,687	15,687	-	(15,687)	-100%	
Medicare Taxes	1100-225	3,408	2,364	3,919	4,822	4,822	2,944	(1,878)	-39%	
Contribution to LA Teachers' Retirement	1100-231	59,345	40,424	67,870	80,139	80,139	48,094	(32,045)	-40%	
Workers Compensation	1100-260	1,484	962	1,634	1,962	1,962	1,842	(120)	-6%	
<b>Total Regular Programs</b>		<b>313,776</b>	<b>206,750</b>	<b>362,256</b>	<b>488,453</b>	<b>488,453</b>	<b>252,880</b>	<b>(235,573)</b>	<b>-48%</b>	
<b>Special Education Programs</b>										
Salaries										
Teachers	1210-112	75,203	-	28,768	45,870	45,870	-	(45,870)	-100%	
Paraprofessionals/Aides	1210-115	-	-	24,834	35,652	35,652	-	-	--	
Employee Benefits										
Group Insurance	1210-210	2,051	-	5,333	12,492	12,492	-	(12,492)	-100%	
Medicare Taxes	1210-225	672	-	752	979	979	-	(979)	-100%	
Contribution to LA Teachers' Retirement	1210-231	11,478	-	12,950	16,273	16,273	-	(16,273)	-100%	
Workers Compensation	1210-260	280	-	316	398	398	-	(398)	-100%	
<b>Total Special Education Programs</b>		<b>89,684</b>	<b>-</b>	<b>72,953</b>	<b>111,664</b>	<b>111,664</b>	<b>-</b>	<b>(76,012)</b>	<b>-100%</b>	
<b>Special Programs</b>										
NCLB/ESSA Programs										
Salaries										
Teachers	1510-112	132,798	239,784	102,592	200,175	200,175	239,784	39,609	20%	
Para-professional (Aides)	1510-115	238,897	375,339	122,712	325,000	325,000	375,339	50,339	15%	
Other Substitutes/Temporary Employees	1510-120	-	-	-	-	-	-	-	--	
Purchased Professional/Technical Services	1510-300	71,320	45,500	45,833	93,275	93,275	52,240	(41,035)	-44%	
Travel Expense Reimbursement	1510-582	214,766	101,930	60,029	194,512	194,512	78,245	(116,267)	-60%	
Other Purchased Services	1510-500	106,913	89,080	57,756	255,789	255,789	78,245	(177,544)	-69%	
Employee Benefits										
Group Insurance	1510-210	77,278	80,185	44,891	215,107	215,107	80,185	(134,922)	-63%	
FICA	1510-220	1,768	28,602	857	3,090	3,090	28,602	25,512	826%	
Medicare Taxes	1510-225	4,806	8,919	2,785	6,845	6,845	8,919	2,074	30%	
Contribution to LA Teachers' Retirement	1510-231	86,468	152,551	52,416	120,076	120,076	128,434	8,358	7%	
La School Retirement	1510-233	60	-	58	-	-	-	-	--	
Other Retirement	1510-239	-	-	-	-	-	-	-	--	
Workers Compensation	1510-260	2,420	3,629	1,349	2,744	2,744	3,629	885	32%	
Sick Leave/Severance Pay	1510-281	-	-	-	-	-	-	-	--	
Technology Related Supplies	1510-615	63,086	49,158	5,736	120,125	120,125	50,637	(69,488)	-58%	
Materials and Supplies	1510-610	209,627	107,720	103,419	573,795	573,795	103,199	(470,596)	-82%	
Miscellaneous Non Public Expenditures	1510-895	-	-	-	7,895	7,895	-	(7,895)	-100%	
<b>Total NCLB/ESSA Programs</b>		<b>1,210,207</b>	<b>1,282,397</b>	<b>600,433</b>	<b>2,118,428</b>	<b>2,118,428</b>	<b>1,227,458</b>	<b>(890,970)</b>	<b>-42%</b>	
English Language Acquisition										
Salaries										
Salaries - Teachers	1520-112	317,911	254,813	143,833	400,502	400,502	239,384	(161,118)	-40%	
Salaries - Para-professionals (Aides)	1520-115	27,223	68,844	6,451	69,200	69,200	68,844	(356)	-1%	
Other Purchased Services	1520-500	21,213	-	28,250	78,923	78,923	-	(78,923)	-100%	
Materials and Supplies	1520-610	3,663	-	1,007	162,310	162,310	-	(162,310)	-100%	
Supplies Technology Related Supplies	1520-615	4,563	-	-	-	-	-	-	--	
Travel Expense Reimbursement	1520-582	301	-	228	1,000	1,000	-	(1,000)	--	
Employee Benefits										
Group Insurance	1520-210	40,562	45,623	22,459	86,895	86,895	45,623	(41,272)	-47%	
Medicare Taxes	1520-225	4,712	4,693	2,121	6,811	6,811	4,693	(2,118)	-31%	
Contribution to LA Teachers' Retirement	1520-231	85,645	80,267	37,270	113,198	113,198	80,267	(32,931)	-29%	
Workers Compensation	1520-260	1,993	1,910	887	2,771	2,771	1,910	(861)	-31%	
<b>Total English Language Acquisition</b>		<b>507,786</b>	<b>456,150</b>	<b>242,506</b>	<b>921,610</b>	<b>921,610</b>	<b>440,721</b>	<b>(480,889)</b>	<b>-52%</b>	
<b>Special Programs - Pre-Kindergarten Programs</b>										
Salaries										
Teachers	1530-112	166,178	125,000	25,010	190,000	190,000	125,000	(65,000)	-34%	
Para-professional (Aides)	1530-115	56,854	70,000	11,934	62,703	62,703	70,000	7,297	12%	
Travel Expense Reimbursement	1530-582	-	-	-	-	-	-	-	--	
Technology Related Supplies	1530-615	778	-	-	7,856	7,856	-	(7,856)	-100%	
Materials and Supplies	1530-610	(13)	13,202	-	44,611	44,611	13,202	(31,409)	-70%	
Employee Benefits										
Group Insurance	1530-210	46,488	27,300	10,852	70,300	70,300	27,300	(43,000)	-61%	
Medicare Taxes	1530-225	3,226	1,015	506	5,510	5,510	1,015	(4,495)	-82%	
Contribution to LA Teachers' Retirement	1530-231	56,242	14,640	9,410	91,580	91,580	14,640	(76,940)	-84%	
Workers Compensation	1530-260	1,397	413	224	2,242	2,242	413	(1,829)	-82%	
<b>Total Special Programs - Pre-Kindergarten Programs</b>		<b>331,150</b>	<b>251,570</b>	<b>57,936</b>	<b>474,802</b>	<b>474,802</b>	<b>251,570</b>	<b>(223,232)</b>	<b>-47%</b>	
<b>Total Special Programs</b>		<b>2,049,143</b>	<b>1,990,117</b>	<b>900,875</b>	<b>3,514,840</b>	<b>3,514,840</b>	<b>1,919,749</b>	<b>(1,595,091)</b>	<b>-45%</b>	

(Continued)

**ASCENSION PARISH SCHOOL BOARD**  
**TITLE I - EVERY STUDENT SUCCEEDS ACT (FUND 22)**  
**BUDGET 2023-2024**

				2022-2023				Change 2023 to 2024	
	Function	2021-2022	Original	Actual	Projected	Amended	2023-2024	Budget	
	Object	Actual	Budget	July - Feb.	Actual	Budget	Budget	Amount	%
Pupil Support Services									
Educational Assessments -Special Needs									
Salaries									
Ed. Diagnostic Services-Therapists/Specialists	2145-113	1,841	-	-	-	-	-	-	100%
Employee Benefits									
Medicare Taxes	2140-225	25	-	-	-	-	-	-	100%
Contribution to LA Teachers' Retirement	2140-231	464	-	-	-	-	-	-	100%
Workers Compensation	2140-260	11	-	-	-	-	-	-	100%
Total of Educational Assessments-Special Needs		2,341	-	-	-	-	-	-	100%
Total Pupil Support Services		2,341	-	-	-	-	-	-	100%
Instructional Staff Services									
Salaries- Special Needs									
2212-100		-	-	1,694	4,500	4,500	-	(4,500)	-100%
Employee Benefits									
Medicare Taxes	2212-225	-	-	21	65	65	-	(65)	-100%
Contribution to LA Teachers' Retirement	2212-231	-	-	420	1,085	1,085	-	(1,085)	-100%
Workers Compensation	2212-260	-	-	10	27	27	-	(27)	-100%
Total Special Education Programs		-	-	2,145	5,677	5,677	-	(5,677)	-100%
Other Special Program									
Salaries - Other Special Programs									
Special Prog. -Directors, Supervisors, Coord.	2214-111	259,638	256,360	180,701	279,405	279,405	251,360	(28,045)	-10%
Special Prog. -Clerical/Secretarial	2214-114	43,093	41,893	28,849	50,000	50,000	41,893	(8,107)	-16%
Employee Benefits									
Group Insurance	2214-210	37,579	31,755	26,339	89,250	89,250	31,755	(57,495)	-64%
Medicare Taxes	2214-225	3,020	4,325	2,157	4,725	4,725	4,252	(473)	-10%
Contribution to LA Teachers' Retirement	2214-231	97,447	73,967	51,969	55,279	55,279	72,762	17,483	32%
Workers Compensation	2214-260	1,752	1,760	1,236	1,960	1,960	1,730	(230)	-12%
Total Other Special Programs		442,529	410,060	291,251	480,619	480,619	403,752	(76,867)	-16%
Salaries- Inst. & Curr. Dev. Svcs									
Inst.& Curr. Dev Services-Therapists/Specialists	2220-113	1,700	-	3,113	4,512	4,512	5,000	488	--
Employee Benefits									
Medicare Taxes	2220-225	24	-	43	65	65	73	8	12%
Contribution to LA Teachers' Retirement	2220-231	428	-	772	1,245	1,245	1,205	(40)	-3%
Workers Compensation	2220-260	10	-	18	27	27	30	3	11%
Total Inst. & Curr Dev. Svcs		2,162	-	3,946	5,849	5,849	6,308	459	8%
Salaries - Staff Instructors-Regular Education									
2231-112		85,590	-	63,502	75,000	75,000	65,371	(9,629)	-13%
Employee Benefits									
Group Insurance	2231-210	12,230	-	10,759	13,875	13,875	12,094	(1,781)	-13%
Medicare Taxes	2231-225	1,168	-	859	1,088	1,088	948	(140)	-13%
Contribution to LA Teachers' Retirement	2231-231	21,745	-	15,748	20,850	20,850	15,754	(5,096)	-24%
Workers Compensation	2231-260	509	-	375	443	443	386	(57)	-13%
Salaries - Staff Instructors-Special Education									
2232-112		4,770	-	2,500	3,650	3,650	3,800	150	4%
Employee Benefits									
Medicare Taxes	2232-225	67	-	36	53	53	55	2	4%
Contribution to LA Teachers' Retirement	2232-231	1,202	-	620	1,007	1,007	916	(91)	-9%
Workers Compensation	2232-260	28	-	15	22	22	22	-	0%
Staff Training - Other Special Programs									
Salaries - Staff Instructors-Other Special Programs									
2234-112		453,621	297,770	189,071	279,173	279,173	294,770	15,597	6%
Paraprofessionals/Aides									
2234-115		-	-	1,035	-	-	-	-	-
Stipend Pay									
2234-150		114,278	162,928	101,528	115,199	115,199	161,348	46,149	40%
Purchased Professional Services									
2234-300		-	36,980	-	44,250	44,250	41,534	(2,716)	-6%
Employee Benefits									
Group Insurance	2234-210	29,152	32,598	19,569	51,647	51,647	32,598	(19,049)	-37%
FICA	2234-220	23	-	-	-	-	-	-	--
Medicare Taxes	2234-225	7,063	4,102	4,003	4,048	4,048	4,058	10	0%
Contribution to LA Teachers' Retirement	2234-231	129,839	114,253	71,827	77,052	77,052	120,168	43,116	56%
LA School Employees Retirement	2234-233	29	-	474	-	-	-	-	-
Educational Reimbursement	2234-240	-	-	-	-	-	-	-	--
Workers Compensation	2234-260	3,056	1,669	1,889	1,647	1,647	161	(1,486)	-90%
Total Instructional Staff Training Services		864,370	650,300	483,810	689,004	689,004	753,983	64,979	9%
Salaries-Library/Media									
2252-112		2,468	-	-	3,100	3,100	3,000	(100)	-3%
Employee Benefits									
Medicare Taxes	2250-225	33	-	-	45	45	44	(1)	-2%
Retirement	2250-231	622	-	-	856	856	723	(133)	-16%
Workers Compensation	2250-260	15	-	-	18	18	18	-	0%
Salaries - Other Instructional Staff									
2290-100		1,841	-	1,019	2,500	2,500	-	(2,500)	-100%
Employee Benefits									
Medicare Taxes	2290-225	26	-	14	29	29	-	(29)	-100%
Retirement	2290-231	464	-	253	552	552	-	(552)	-100%
Workers Compensation	2290-260	11	-	6	12	12	-	(12)	-100%
Total Library/Media and Other Instructional Staff		5,480	-	1,292	7,112	7,112	3,785	(3,327)	-47%
Total Instructional Staff Services		1,314,541	1,060,360	782,444	1,188,261	1,188,261	1,167,828	(20,433)	-2%

(Continued)

**ASCENSION PARISH SCHOOL BOARD**  
**TITLE I - EVERY STUDENT SUCCEEDS ACT (FUND 22)**  
**BUDGET 2023-2024**

		Change 2023 to 2024 Budget							
Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<b>School Administration</b>									
Materials and Supplies	2400-610	-	-	-	157,352	157,352	-	(157,352.00)	-100%
Salaries	2400-100	-	-	746	2,000	2,000	-	-	-100%
Medicare	2400-225	51	-	26	29	29	-	(29)	-100%
Retirement	2400-231	926	-	458	552	552	-	(552)	-100%
Workers Compensation	2400-260	22	-	11	12	12	-	(12)	-100%
Communications (phone, internet, postage)	2400-530	330	8,300	1,158	5,725	5,725	8,300	2,575	45%
Assistant Principals	2420-111	3,675	-	1,100	-	-	-	-	--
<b>Total School Administration</b>		<b>5,004</b>	<b>8,300</b>	<b>3,499</b>	<b>165,670</b>	<b>165,670</b>	<b>8,300</b>	<b>1,982</b>	<b>-95%</b>
<b>Business Services</b>									
Postage	2510-530	236	-	-	9,000	9,000	-	(9,000)	100%
<b>Total Business Services</b>		<b>236</b>	<b>-</b>	<b>-</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>	<b>(9,000)</b>	<b>100%</b>
<b>Student Transportation Services</b>									
Salaries - Bus Drivers	2720-116	1,129	9,100	-	5,400	5,400	12,146	6,746	125%
Other Purchased Services	2720-500	-	500	-	-	-	500	500	100%
Employee Benefits									
Medicare Taxes	2720-225	15	132	-	78	78	132	54	69%
Contribution to LA Teachers Retirement	2720-231	29	-	-	-	-	-	-	--
Contribution to LA School Employees' Retire.	2720-233	273	2,512	-	1,301	1,301	3,352	2,051	158%
Workers Compensation	2720-260	56	716	-	32	32	72	40	125%
<b>Total Student Transportation</b>		<b>1,502</b>	<b>12,960</b>	<b>-</b>	<b>6,811</b>	<b>6,811</b>	<b>16,202</b>	<b>9,391</b>	<b>138%</b>
<b>TOTAL EXPENDITURES</b>		<b>3,776,227</b>	<b>3,278,487</b>	<b>2,122,027</b>	<b>5,484,699</b>	<b>5,484,699</b>	<b>3,364,959</b>	<b>(1,924,736)</b>	<b>-39%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>									
		263,926	233,274	(1,343,575)	445,378	445,378	226,546	(413,836)	-49%
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers of Indirect Costs	5200-933	(263,926)	(233,274)	1,344,572	(445,378)	(445,378)	(226,546)	413,836	-49%
<b>NET CHANGE IN FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>997</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 997</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

(Concluded)

These programs are in the area of language development, reading and math and strive to meet the special needs of economically and educationally deprived children through federal funding for teachers, aides, instructional materials, equipment and parental involvement.

Federal grantor: United States Department of Education  
CFDA number 84.010A

Authorization: Elementary and Secondary Education Act of 1965 (ESEA), as amended, Title I, Part A, 20 U.S.C. 6301 et seq  
Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

**ASCENSION PARISH SCHOOL BOARD**  
**TITLE II - IMPROVING TEACHER QUALITY STATE GRANTS (FUND 17)**  
**BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
			Original Budget	Actual - Feb.	July	Projected Actual		Amended Budget	Amount	%
<b>REVENUES</b>										
Restricted Federal Grants-in-Aid	0000-4545	\$ 1,121,660	\$ 1,026,401	\$ 135,098	\$ 2,234,078	\$ 2,234,078	\$ 1,050,683	\$ (1,183,395)	-53%	
<b>EXPENDITURES</b>										
<b>Regular Education Programs</b>										
Salaries - Kindergarten Teachers	1105-112	3,510	-	7,173	3,510	3,510	-	(3,510)	-100%	
Salaries - Elementary Teachers	1110-112	162,213	150,000	196,576	250,733	250,733	195,000	(55,733)	-22%	
Salaries - Secondary Teachers	1130-112	25,873	-	39,366	-	-	-	-	-	
Employee Benefits										
Group Benefits	1100-210	-	-	937	-	-	15,360	-	-	
FICA	1100-220	-	-	-	-	-	-	-	-	
Medicare Taxes	1100-225	2,740	2,175	3,446	3,636	3,636	2,900	(736)	-20%	
Contribution to LA Teachers' Retirement	1100-231	49,006	37,200	59,663	60,427	60,427	48,200	(12,227)	-20%	
Workers Compensation	1100-260	1,130	885	1,434	1,479	1,479	1,180	(299)	-20%	
<b>Total Regular Education Programs</b>		<b>244,472</b>	<b>190,260</b>	<b>308,596</b>	<b>319,785</b>	<b>319,785</b>	<b>262,640</b>	<b>(68,995)</b>	<b>-18%</b>	
<b>Special Education Programs</b>										
Salaries - Teachers	1210-112	20,667	23,359	66,705	75,000	75,000	35,900	(39,100)	-52%	
Salaries - Paraprofessionals	1210-115	977	-	-	-	-	-	-	-	
Employee Benefits										
Group Insurance	1210-210	-	-	6,081	13,875	13,875	-	(13,875)	-	
Medicare Taxes	1210-225	302	339	931	1,088	1,088	520	(568)	-52%	
Contribution to LA Teachers' Retirement	1210-231	5,304	5,793	16,543	20,700	20,700	8,652	(12,048)	-58%	
Workers Compensation	1210-260	127	138	394	443	443	211	(232)	-52%	
<b>Total Special Education Programs</b>		<b>27,377</b>	<b>29,629</b>	<b>90,653</b>	<b>111,106</b>	<b>111,106</b>	<b>45,283</b>	<b>(65,823)</b>	<b>-59%</b>	
<b>Career &amp; Technical Education Programs</b>										
Salaries-Teachers	1310-112	977	-	1,589	2,150	2,150	-	-	-100%	
Salaries-Teachers	1340-112	3,084	-	3,147	3,511	3,511	-	-	-100%	
Salaries-Teachers	1390-112	1,504	-	-	-	-	-	-	-	
Employee Benefits										
Medicare	1300-225	77	-	65	82	82	-	-	-100%	
Contribution to LA Teacher's Retirement	1300-231	1,402	-	1,175	1,562	1,562	-	-	-100%	
Workers Compensation	1300-260	33	-	28	33	33	-	-	100%	
<b>Total Career and Technical Education Programs</b>		<b>7,077</b>	<b>-</b>	<b>6,004</b>	<b>7,338</b>	<b>7,338</b>	<b>-</b>	<b>-</b>	<b>100%</b>	
<b>Other Instructional Programs</b>										
Co-Curricular Activities										
Salaries-Teachers	1410-112	2,243	-	1,669	-	-	-	-	100%	
Employee Benefits										
Medicare	1410-225	32	-	24	-	-	-	-	100%	
Contribution to LA Teacher's Retirement	1410-231	565	-	414	-	-	-	-	100%	
Workers Compensation	1410-260	13	-	10	-	-	-	-	100%	
<b>Other Instructional Programs</b>		<b>2,853</b>	<b>-</b>	<b>2,117</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>	
<b>Special Programs</b>										
<b>NCLB/ESSA Programs</b>										
Purchased Professional and Technical Services	1510-300	56,006	-	45,196	502,495	502,495	14,164	(488,331)	-97%	
Other Purchased Expense	1510-500	1,435	-	-	1,771	1,771	2,500	729	41%	
Travel Expense Reimbursement	1510-582	18,997	5,500	12,670	45,379	45,379	2,500	(42,879)	-94%	
Materials and Supplies	1510-610	280	4,000	203	7,100	7,100	6,980	(120)	-2%	
Miscellaneous Non-Public Expenditures	1510-895	37,056	32,728	16,338	72,000	72,000	36,562	(35,438)	-49%	
<b>Total NCLB/ESSA Programs</b>		<b>113,774</b>	<b>42,228</b>	<b>74,407</b>	<b>628,745</b>	<b>628,745</b>	<b>62,706</b>	<b>(566,039)</b>	<b>-90%</b>	
<b>English Language Acquisition Group</b>										
Salaries-Teachers	-	-	-	1,669	-	-	-	-	100%	
Employee Benefits										
Medicare	1520-225	-	-	24	-	-	-	-	100%	
Contribution to LA Teacher's Retirement	1520-231	-	-	414	-	-	-	-	100%	
Workers Compensation	1520-260	-	-	10	-	-	-	-	100%	
<b>Total Special Programs - English Language Acquisition Group</b>		<b>-</b>	<b>-</b>	<b>2,117</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>	
<b>Special Programs - Pre-Kindergarten Programs</b>										
Salaries - Teachers	1530-112	1,350	-	-	-	-	-	-	100%	
Employee Benefits										
Medicare Taxes	1530-225	18	-	-	-	-	-	-	100%	
Contribution to LA Teachers' Retirement	1530-231	340	-	-	-	-	-	-	100%	
Workers Compensation	1530-260	8	-	-	-	-	-	-	100%	
Purchased Professional and Technical Services	1530-300	-	-	-	-	-	-	-	-	
<b>Total Special Programs - Pre-Kindergarten Programs</b>		<b>1,716</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Special Programs</b>		<b>115,490</b>	<b>42,228</b>	<b>76,523</b>	<b>628,745</b>	<b>628,745</b>	<b>62,706</b>	<b>(566,039)</b>	<b>-90%</b>	
<b>Instructional Staff Services</b>										
<b>Special Education Programs</b>										
Salaries	2212-100	-	-	1,697	2,500	2,500	2,720	-	9%	
Employee Benefits										
Medicare	2212-225	-	-	24	36	36	39	-	8%	
Contribution to LA Teacher's Retirement	2212-231	-	-	421	690	690	655	-	-5%	
Workers Compensation	2212-260	-	-	10	15	15	16	-	7%	
<b>Total Special Education Programs</b>		<b>-</b>	<b>-</b>	<b>2,152</b>	<b>3,241</b>	<b>3,241</b>	<b>3,430</b>	<b>-</b>	<b>6%</b>	
<b>Staff Training Services-Regular Education</b>										
Salaries - Staff Instructors-Regular Education	2231-112	210,368	-	74,424	-	-	72,280	72,280	100%	
Employee Benefits										
Group Insurance	2231-210	32,755	-	13,349	-	-	13,875	13,875	100%	
Medicare Taxes	2231-225	2,929	-	1,013	-	-	1,049	1,049	100%	
Contribution to LA Teachers' Retirement	2231-231	52,520	-	18,457	-	-	17,420	17,420	100%	
Workman's Compensation	2231-260	1,214	-	439	-	-	427	427	100%	
<b>Total Staff Training Services-Regular Education</b>		<b>299,786</b>	<b>-</b>	<b>107,682</b>	<b>-</b>	<b>-</b>	<b>105,051</b>	<b>105,051</b>	<b>100%</b>	
<b>Staff Training Services- Special Ed</b>										
Salaries - Staff Instructors-Special Education	2232-112	8,550	-	12,750	18,260	18,260	13,550	(4,710)	-26%	
Employee Benefits										
Medicare Taxes	2232-225	122	-	179	265	265	196	(69)	-26%	
Contribution to LA Teachers' Retirement	2232-231	2,155	-	3,162	5,040	5,040	3,266	(1,774)	-35%	
Workers Compensation	2232-260	50	-	75	107	107	80	(27)	-25%	
<b>Total Staff Training Services-Special Ed</b>		<b>10,877</b>	<b>-</b>	<b>16,167</b>	<b>23,672</b>	<b>23,672</b>	<b>17,092</b>	<b>(6,580)</b>	<b>-28%</b>	
<b>(Continued)</b>										

(Continued)

**ASCENSION PARISH SCHOOL BOARD**  
**TITLE II - IMPROVING TEACHER QUALITY STATE GRANTS (FUND 17)**  
**BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget	
		Original Budget	Actual - Feb.	July	Projected Actual	Amended Budget	Amount	%
Staff Training - Special Programs								
Staff Instructors - Other Special Programs	2234-112	226,348	464,193	87,868	670,805	670,805	327,615	(343,190) -51%
Purchased Professional and Technical Services	2234-300	-	15,000	-	20,000	20,000	15,000	(5,000) 100%
Employee Benefits								
Group Insurance	2234-210	44,563	88,321	10,592	127,824	127,824	60,609	(67,215) -53%
Medicare Taxes	2234-225	3,108	6,731	1,238	9,794	9,794	4,750	(5,044) -52%
Contribution to LA Teachers' Retirement	2234-231	57,059	115,120	21,791	162,777	162,777	78,955	(83,822) -51%
Educational Reimbursement	2234-240	2,620	4,000	-	-	-	-	- 100%
Workers Compensation	2234-260	1,336	2,739	518	3,985	3,985	1,933	(2,052) -51%
Total Staff Training - Special Programs		335,034	696,104	122,008	995,185	995,185	488,862	(506,323) -51%
<b>Total Instructional Staff Services</b>		<b>645,697</b>	<b>696,104</b>	<b>248,009</b>	<b>1,018,857</b>	<b>1,018,857</b>	<b>611,005</b>	<b>(407,852) -40%</b>
<b>School Administration</b>								
Other School Administrators	2400-111	1,650	-	-	-	-	-	- 100%
Assistant Principal Services	2420-111	1,950	-	2,108	2,352	2,352	2,200	- -6%
Employee Benefits								
Medicare Taxes	2400-225	51	-	30	34	34	31	- -9%
Contribution to LA Teachers' Retirement	2400-231	907	-	523	649	649	530	- -18%
Workers Compensation	2400-260	21	-	12	14	14	13	- -7%
<b>Total School Administration</b>		<b>4,579</b>	<b>-</b>	<b>2,674</b>	<b>3,049</b>	<b>3,049</b>	<b>2,774</b>	<b>- -9%</b>
<b>TOTAL EXPENDITURES</b>		<b>1,047,545</b>	<b>958,221</b>	<b>734,576</b>	<b>2,088,880</b>	<b>2,088,880</b>	<b>984,408</b>	<b>(1,108,709) -53%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		74,115	68,180	(599,478)	145,198	145,198	66,275	(74,686) -54%
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers of Indirect Costs	5200-933	(74,115)	(68,180)	-	(145,198)	(145,198)	(66,275)	74,686 -54%
<b>NET CHANGE IN FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>(599,478)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- --</b>
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (599,478)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

(Concluded)

This program increases student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools. The program also holds local educational agencies and schools accountable for improvements in student academic achievement.

Federal grantor: United States Department of Education  
CFDA number 84.367A  
Authorization: Elementary and Secondary Education Act of 1965 (ESEA), as amended, Title II, Part A  
Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

**ASCENSION PARISH SCHOOL BOARD**  
**TITLE III - ENGLISH LANGUAGE ACQUISITION (FUND 41)**  
**BUDGET 2023-2024**

								Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%	
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid	0000-4547	\$ 79,090	\$ 79,449	\$ 51,909	\$ 127,059	\$ 127,059	\$ 91,325	\$ (35,734) -28%	
<b>EXPENDITURES</b>									
<b>English Language Acquisition</b>									
Salaries - Teachers	1520-112	24,929	26,429	21,104	39,897	39,897	26,943	(12,954) -32%	
Salaries - Para-professionals (Aides)	1520-115	9,400	9,775	-	5,000	5,000	5,000	- 0%	
Professional and Technical Supplies	1520-300	4,262	-	6,627	10,000	10,000	10,000	- 0%	
Travel Expense Reimbursement	1520-582	750	2,280	780	5,332	5,332	2,280	(3,052) -57%	
Other Purchased Services	1520-500	11,400	10,000	25,793	26,786	26,786	22,000	(4,786) -18%	
Materials and Supplies	1520-610	7,212	6,885	1,486	11,137	11,137	6,125	(5,012) -45%	
Employee Benefits									
Group Insurance	1520-210	6,536	9,085	3,914	7,380	7,380	5,388	(1,992) -27%	
Medicare Taxes	1520-225	492	525	302	578	578	463	(115) -20%	
Contribution to LA Teachers' Retirement	1520-231	8,650	8,979	5,234	12,456	12,456	7,177	(5,279) -42%	
Workers Compensation	1520-260	203	213	125	235	235	188	(47) -20%	
<b>Total Special Programs</b>		<b>73,834</b>	<b>74,171</b>	<b>65,364</b>	<b>118,801</b>	<b>118,801</b>	<b>85,564</b>	<b>(33,237) -28%</b>	
<b>Instructional Staff Services</b>									
Stipend Pay	2234-150	-	-	713	-	-	-	- 100%	
Employee Benefits									
Medicare Taxes	2234-225	-	-	10	-	-	-	- 100%	
Contribution to LA Teachers' Retirement	2234-231	-	-	177	-	-	-	- 100%	
Workers Compensation	2234-260	-	-	4	-	-	-	- 100%	
<b>Total Instructional Staff Services</b>		<b>-</b>	<b>-</b>	<b>904</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>	
<b>TOTAL EXPENDITURES</b>		<b>73,834</b>	<b>74,171</b>	<b>66,268</b>	<b>118,801</b>	<b>118,801</b>	<b>85,564</b>	<b>(33,237) -28%</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>									
		5,256	5,278	(14,359)	8,258	8,258	5,761	(2,497) -30%	
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers of Indirect Costs	5200-933	(5,256)	(5,278)	-	(8,258)	(8,258)	(5,761)	2,497 -30%	
<b>NET CHANGE IN FUND BALANCE</b>									
		-	-	(14,359)	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (14,359)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

This program is targeted to benefit limited English proficient children and immigrant youth attain English proficiency and meet the same academic standards as their English-speaking peers.

Federal grantor: United States Department of Education

CFDA number 84.365A

Authorization: Elementary and Secondary Education Act of 1965 (ESEA), as amended, Title III, Part A, Sections 3101-3141

Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds



**ASCENSION PARISH SCHOOL BOARD  
TITLE III - IMMIGRANT (FUND 43)  
BUDGET 2023-2024**

								Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Amount	%	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget				
<b><u>REVENUES</u></b>									
Restricted Federal Grants-in-Aid	0000-4547	\$ 30,134	\$ 12,475	\$ 9,018	\$ 9,190	\$ 9,190	\$ -	\$ (9,190)	-100%
<b><u>EXPENDITURES</u></b>									
<b>English Language Acquisition</b>									
Salaries - Teachers	1520-112	-	-	-	-	-	-	-	--
Professional and Technical Services	1520-300	-	-	-	-	-	-	-	--
Other Purchased Services	1520-500	-	-	-	-	-	-	-	--
Travel Expense Reimbursement	1520-582	-	3,127	-	-	-	-	-	100%
Materials and Supplies	1520-610	28,132	5,519	2,168	2,268	2,268	-	(2,268)	-100%
Technology Related Supplies	1520-615	-	3,000	6,265	6,325	6,325	-	(6,325)	100%
<b>Employee Benefits</b>									
Medicare Taxes	1520-225	-	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	1520-231	-	-	-	-	-	-	-	--
Workers Compensation	1520-260	-	-	-	-	-	-	-	--
<b>Total Special Programs</b>		<b>28,132</b>	<b>11,646</b>	<b>8,432</b>	<b>8,593</b>	<b>8,593</b>	<b>-</b>	<b>(8,593)</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES</b>		<b>28,132</b>	<b>11,646</b>	<b>8,432</b>	<b>8,593</b>	<b>8,593</b>	<b>-</b>	<b>(8,593)</b>	<b>-100%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>2,002</b>	<b>829</b>	<b>586</b>	<b>597</b>	<b>597</b>	<b>-</b>	<b>(597)</b>	<b>-100%</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>									
Transfers of Indirect Costs	5200-933	(2,002)	(829)	(586)	(597)	(597)	-	597	-100%
<b><u>NET CHANGE IN FUND BALANCE</u></b>									
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

This program is targeted to benefit limited English proficient children and immigrant youth attain English proficiency and meet the same academic standards as their English-speaking peers.

Federal grantor: United States Department of Education

CFDA number 84.365A

Authorization: Elementary and Secondary Education Act of 1965 (ESEA), as amended, Title III, Part A, Sections 3101-3141

Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

**ASCENSION PARISH SCHOOL BOARD  
TITLE III -STATE SET ASIDE (FUND 168)  
BUDGET 2023-2024**

Function Object	2022-2023					Change 2023 to 2024 Budget	
	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount %
<b><u>REVENUES</u></b>							
Restricted Federal Grants-in-Aid	0000-4547	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ - 100%
<b><u>EXPENDITURES</u></b>							
<b>English Language Acquisition</b>							
Salaries - Teachers	1520-112	3,929	3,929	-	-	-	- 100%
Employee Benefits							
Medicare Taxes	1520-225	55	55	-	-	-	- 100%
Contribution to LA Teachers' Retirement	1520-231	993	993	-	-	-	- 100%
Workers Compensation	1520-260	23	23	-	-	-	- 100%
<b>Total Special Programs</b>		<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 100%</b>
<b>TOTAL EXPENDITURES</b>		<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 100%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>							
		-	-	-	-	-	- --
<b><u>OTHER FINANCING SOURCES (USES)</u></b>							
Transfers of Indirect Costs	5200-933	-	-	-	-	-	- --
<b><u>NET CHANGE IN FUND BALANCE</u></b>							
		-	-	-	-	-	- --
Fund Balance, Beginning of Year		-	-	-	-	-	-
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

These funds will be used to support EL programming through the EL Coach and further expansion of the Two Way Immersion (TWI) model in established and new TWI programs.

Federal grantor: United States Department of Education  
CFDA number 84.365  
Authorization: PL 107-110 Elementary and Secondary Education Act, as amended  
Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

**ASCENSION PARISH SCHOOL BOARD**  
**TITLE IV A - STUDENT SUPPORT AND ACADEMIC ENRICHMENT (FUND 121)**  
**BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid	0000-4559	\$ 351,241	\$ 268,394	\$ 92,534	\$ 425,103	\$ 425,103	\$ 279,068	\$ (146,035)	-34%
<b>EXPENDITURES</b>									
NCLB/ESSA Programs									
Purchased Professional and Technical Services	1510-300	149,526	93,885	24,000	145,635	145,635	-	(145,635)	-100%
Repairs and Maintenance	1510-430	221	-	-	221	221	-	(221)	-100%
Other Purchased Services	1510-500	36,819	61,462	27,808	78,817	78,817	61,918	(16,899)	-21%
Travel Expense Reimbursement	1510-582	-	2,000	-	1,995	1,995	-	(1,995)	-100%
Materials and Supplies	1510-610	127,279	86,996	71,844	192,099	192,099	199,547	7,448	4%
Technology-Related Supplies	1510-615	4,244	6,223	-	6,336	6,336	-	(6,336)	-100%
English Language Acquisition									
Other Purchased Services	1520-500	9,831	-	10,864	-	-	-	-	--
<b>Total Special Programs</b>		<b>327,920</b>	<b>250,566</b>	<b>134,515</b>	<b>425,103</b>	<b>425,103</b>	<b>261,465</b>	<b>(163,638)</b>	<b>-38%</b>
TOTAL EXPENDITURES		327,920	250,566	134,515	425,103	425,103	261,465	(163,638)	-38%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		23,321	17,828	(41,981)	-	-	17,603	17,603	--
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers of Indirect Costs	5200-933	(23,321)	(17,828)	-	-	(27,628)	(17,603)	10,025	--
<b>NET CHANGE IN FUND BALANCE</b>		-	-	(41,981)	-	-	-	27,628	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (41,981)	\$ -	\$ -	\$ -	-	-

The purpose of this grant is to develop and implement Visual Arts and Performing Arts programs at all elementary schools for grades K-5.

Federal grantor: United States Department of Education  
CFDA number 84.424A

P.L. No Child Left Behind Act of 2001, Education Act of 1995

Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

**ASCENSION PARISH SCHOOL BOARD  
TITLE IV SET ASIDE (FUND 132)  
BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%
<b>REVENUES</b>								
Restricted Federal Grants-in-Aid	0000-4559	\$ 9,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ (25,000) -100%
<b>EXPENDITURES</b>								
<b>Special Programs</b>								
Purchased Professional/ Tech Services	1510-300	9,000	25,000	25,000	25,000	25,000	-	(25,000) -100%
<b>Total Special Programs</b>		<b>9,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>(25,000) -100%</b>
TOTAL EXPENDITURES		9,000	25,000	25,000	25,000	25,000	-	(25,000) -100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	(25,000)	-	-	-	-
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Transfers of Indirect Costs		-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>		-	-	(25,000)	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (25,000)	\$ -	\$ -	\$ -	-

Title IV Set Aside is a planning grant to work with a behavior intervention to design a multi-tier system of support (MTSS) for 2019-2020 implementation through the development of a systematic professional development framework using evidence-based practices.

Federal grantor: United States Department of Education  
CFDA number 84.424  
Authorization: PL 20 U.S.C. 7101 Title IV ESSA, as amended by ESSA  
Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

**ASCENSION PARISH SCHOOL BOARD**  
**TITLE IV Stronger Connections (FUND 179)**  
**BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Change 2023 to 2024 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<b><u>REVENUES</u></b>									
Restricted Federal Grants-in-Aid	0000-4559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 518,355	\$ 518,355	100%
<b><u>EXPENDITURES</u></b>									
NCLB/ESSA Programs									
Purchased Professional and Technical Services	1510-300	-	-	-	-	-	161,555	161,555	100%
Other Purchased Services	1510-500	-	-	-	-	-	161,555	161,555	100%
Materials and Supplies	1510-610	-	-	-	-	-	161,556	161,556	100%
<b>Total Special Programs</b>		-	-	-	-	-	<b>484,666</b>	<b>484,666</b>	100%
<b>TOTAL EXPENDITURES</b>		-	-	-	-	-	<b>484,666</b>	<b>484,666</b>	100%
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>									
		-	-	-	-	-	33,689	33,689	100%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	(33,689)	(33,689)	100%
<b>NET CHANGE IN FUND BALANCE</b>		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

The Stronger Connections Grant program provides funding to school systems K-12 on a competitive basis to support school safety efforts. Federal grantor: United States Department of Education CFDA number

**ASCENSION PARISH SCHOOL BOARD  
TITLE XIX - KID MED (FUND 25)  
BUDGET 2023-2024**

								Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget			
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid	0000-1992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>									
<b>Pupil Support Services</b>									
Materials and Supplies	2130-610	-	3,293	-	-	-	3,292	3,292	100%
<b>Total Pupil Support Services</b>		-	3,293	-	-	-	3,292	3,292	100%
TOTAL EXPENDITURES		-	3,293	-	-	-	3,292	3,292	100%
<b>NET CHANGE IN FUND BALANCE</b>		-	(3,293)	-	-	-	(3,292)	(3,292)	100%
Fund Balance, Beginning of Year		3,292	3,292	3,292	3,292	3,292	3,292		
FUND BALANCE, END OF YEAR		\$ 3,292	\$ (1)	\$ 3,292	\$ 3,292	\$ 3,292	\$ -		

This program provides comprehensive preventative health services.

Federal grantor: United States Department of Health and Human Development  
Contract number 1415090  
Louisiana Annual Financial Report (AFR) Fund Column 7, Other Special Funds

**ASCENSION PARISH SCHOOL BOARD  
VOCATIONAL EDUCATION - CARL PERKINS (FUND 4)  
BUDGET 2023-2024**

								Change 2023 to 2024 Budget	
Function Object	2021-2022 Actual	2022-2023				2023-2024 Budget	Amount	%	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget				
<b>REVENUES</b>									
Restricted Federal Grants-in-Aid	0000-4510	\$ 298,182	\$ 282,900	\$ 203,630	\$ 332,587	\$ 332,587	\$ 257,840	\$ (74,747)	-22%
<b>EXPENDITURES</b>									
<b>Career and Technical Education Programs</b>									
Salaries - Career/Tech Ed Program Teachers	1390-112	150,887	139,000	84,298	150,500	150,500	123,000	(27,500)	-18%
Purchased Professional and Technical Services	1300-300	6,560	5,300	4,441	5,259	5,259	5,353	94	2%
Travel Expense Reimbursement	1300-582	29,140	30,000	51,121	48,908	48,908	32,000	(16,908)	-35%
Other Purchased Services	1300-500	32,094	54,000	18,912	54,000	54,000	24,000	(30,000)	-56%
Technology Related Supplies	1300-615	49,175	42,400	25,311	44,337	44,337	22,480	(21,857)	-49%
Materials and Supplies	1300-610	7,100	10,600	4,915	8,633	8,633	5,620	(3,013)	-35%
Textbooks/Workbooks	1300-642	5,979	-	5,355	-	-	-	-	--
Employee Benefits									
Group Insurance	1300-210	-	-	13			5,609		
FICA	1300-220	7,796	1,171	4,456	9,331	9,331	7,626	(1,705)	-18%
Medicare Taxes	1300-225	2,181	23	1,222	2,182	2,182	1,783	(399)	-18%
Contribution to LA Teachers' Retirement	1300-231	6,384	397	3,090	8,550	8,550	29,643	21,093	247%
Workers Compensation	1300-260	886	9	497	887	887	726	(161)	-18%
<b>Total Career and Technical Education Programs</b>		<b>298,182</b>	<b>282,900</b>	<b>203,630</b>	<b>332,587</b>	<b>332,587</b>	<b>257,840</b>	<b>(80,356)</b>	<b>-22%</b>
TOTAL EXPENDITURES		<u>298,182</u>	<u>282,900</u>	<u>203,630</u>	<u>332,587</u>	<u>332,587</u>	<u>257,840</u>	<u>(80,356)</u>	<u>-22%</u>
<b>NET CHANGE IN FUND BALANCE</b>									
		-	-	-	-	-	-	5,609	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	

This program is designed to administer various vocational programs which provide vocational training and assistance.

Federal grantor: United States Department of Education  
CFDA number 84.048A

Authorization: Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV), Title I, 20 U.S.C. 2321  
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD**  
**SCHEDULE OF RESTRICTED FEDERAL GRANTS-IN-AID REVENUE**  
**2023-2024**

<u>Federal Program Name</u>	<u>2022-2023 Amended Budget</u>	<u>2023-2024 Budget</u>	<u>Difference Increase (Decrease)</u>
Achieve! ESSER II	\$ 7,000,000	\$ -	\$ (7,000,000)
Achieve ESSER III Formula	12,636,396	14,293,443	1,657,047
Achieve! ESSER III EB Interventions	3,200,000	-	(3,200,000)
Achieve ESSER II Incentive	303,318	606,928	303,610
Achieve ESSER III Incentive	1,062,773	500,000	(562,773)
Believe! Category 3 CCDBG	102,600	50,000	(52,600)
Believe! Category 4 CCDBG Empowering Fam	47,537	40,000	(7,537)
Believe! Category 1 CRRSA Stability Admin	183,600	106,488	(77,112)
Capital Area Human Services District-Gambling	9,000	9,000	-
Child Nutrition	9,000,000	8,500,000	(500,000)
Community Supply Building and Access Expansion ARPA	700,000	-	(700,000)
CLSD CIR/UIR B-5	100,000	100,000	-
CLSD CIR/UIR K-5	-	150,000	150,000
CLSD CIR/UIR 6-8	200,000	200,000	-
Community Child Care Recovery COVID 19 CCDF	-	-	-
Community Childcare Recovery COVID 19 CRRSA	-	-	-
Contracted B-3 Seats in CCC PDG	393,004	158,899	(234,105)
Contracted B-3 Seats in CCC ARPA CCDBG	1,431,441	-	(1,431,441)
COVID 19 FEMA DR-4484	-	-	-
Direct Student Services	159,618	110,722	(48,896)
Early Childhood Community Network Pilot	45,244	59,771	14,527
Early Childhood Lead Agencies	-	-	-
Early ID Lighthouse Pilot	-	-	-
Flood 8/2016 FEMA DR-4277	-	-	-
FEMA Hurricane IDA DR-4611	-	-	-
Fresh Fruits and Vegetables Program	67,002	-	(67,002)
Get Ready Cohort	-	-	-
Head Start	1,829,419	2,001,481	172,062
Head Start Supplement COVID 19	-	-	-
Head Start CRRSA	33,700	-	(33,700)
Head Start America Rescue Plan Covid	21,940	-	(21,940)
Homeless ARP	8,000	82,707	74,707
Infant Class Support	-	-	-
Jobs for America's Graduates	338,243	340,000	1,757
Real Time Access to Literacy	-	-	-
Redesign Planning 1003A	125,200	318,618	193,418
Reserve Officer Training Corps	134,502	104,037	(30,465)
School Improvement-Believe and Succeed 1003g	-	-	-
Special Education-High Cost Services	397,104	-	(397,104)
Special Education-High Cost Services Round 2	-	-	-
Special Education-IDEA 611 ARP	1,241,449	724,125	(517,324)
Special Education-IDEA 619 ARP	102,786	-	(102,786)
Special Education-611 Set Aside	31,400	19,544	(11,856)
Special Education-619 Set Aside	5,000	7,491	2,491
Special Education-IDEA	8,519,944	4,768,908	(3,751,036)
Special Education-Preschool	219,119	110,048	(109,071)
Ready Start Network PDG	74,205	50,000	(24,205)
Ready Start Network CCDF	41,744	50,000	8,256
Striving Readers Comprehensive Literacy SRCL Birth -5	-	-	-
Strong Start 2020 ESSERF Formula	-	-	-
Strong Start 2020 ESSERF Incentive	-	-	-
Strong Start 2020 GEERF	-	-	-
Title I-Every Student Succeeds Act	5,930,077	3,591,505	(2,338,572)
Title II-Improving Teacher Quality State Grants	2,234,078	1,050,683	(1,183,395)
Title III-English Language Acquisition	127,059	91,325	(35,734)
Title III-Immigrant	9,190	-	(9,190)
Title III State Set Aside	-	-	-
Title IV-Student Support and Academic Enrichment	425,103	279,068	(146,035)
Title IV Set Aside	25,000	-	(25,000)
Title IV Stronger Connections	-	518,355	518,355
Title XIX-Kid Med	-	-	-
Vocational Education-Carl Perkins	332,587	257,840	(74,747)
<b>Total Restricted Federal Grants-in-Aid Revenue</b>	<b>\$ 58,848,382</b>	<b>\$ 39,250,986</b>	<b>\$ (19,597,396)</b>

ESSER- Elementary and Secondary Emergency Relief  
ARP - American Rescue Plan  
CLSD - Comprehensive Literacy State Development  
CCDF - Child Care and Development Fund  
IDEA - Individuals with Disabilities Education Act



**ASCENSION PARISH SCHOOL BOARD  
APPROPRIATED FUNDS BUDGET SUMMARY  
2023-2024**

	2021-2022 Actual			2022-2023 Projected Actual			2023-2024 Budget		
	General Fund	Special Revenue Funds	Total - Appropriated	General Fund	Special Revenue Funds	Total - Appropriated	General Fund	Special Revenue Funds	Total - Appropriated
<b>REVENUES</b>									
Ad Valorem Taxes	\$ 75,482,077	\$ -	\$ 75,482,077	\$ 79,538,043	\$ -	\$ 79,538,043	\$ 82,500,000	\$ -	\$ 82,500,000
Sales and Use Taxes	88,093,553	-	88,093,553	96,000,000	-	96,000,000	85,200,000	-	85,200,000
Minimum Foundation Program	118,615,711	134,315	118,750,026	127,000,000	300,250	127,300,250	128,100,000	120,000	128,220,000
Federal Grants	-	42,304,291	42,304,291	-	56,690,200	56,690,200	-	38,177,244	38,177,244
Other Revenues	5,468,045	1,532,921	7,000,966	7,161,807	6,473,810	13,635,617	4,748,000	8,673,568	13,421,568
<b>TOTAL REVENUES</b>	<b>287,659,386</b>	<b>43,971,527</b>	<b>331,630,913</b>	<b>309,699,850</b>	<b>63,464,260</b>	<b>373,164,110</b>	<b>300,548,000</b>	<b>46,970,812</b>	<b>347,518,812</b>
<b>EXPENDITURES</b>									
Regular Education	115,117,436	9,890,139	125,007,575	129,395,040	17,100,666	146,495,706	127,705,933	9,260,589	136,966,522
Special Education	27,140,955	2,052,840	29,193,796	31,258,074	5,591,344	36,849,418	31,081,752	1,499,620	32,581,372
Career and Technical Education	3,346,022	536,395	3,882,417	3,619,724	678,168	4,297,892	3,722,795	597,840	4,320,635
Other Instructional Programs	4,127,263	1,161,042	5,288,305	5,165,261	2,329,568	7,494,829	5,128,698	756,777	5,885,475
Special Programs	4,149,462	4,982,185	9,131,647	4,712,181	9,906,072	14,618,253	4,279,802	5,613,973	9,893,775
Total Instruction	153,881,137	18,622,601	172,503,738	174,150,280	35,605,818	209,756,098	171,918,980	17,728,799	189,647,779
Pupil Support	14,923,341	1,150,125	16,073,466	16,666,204	1,557,582	18,223,786	16,447,700	1,489,718	17,937,418
Instructional Staff Services	12,380,006	4,587,553	16,967,559	13,190,256	6,961,311	20,151,567	12,991,297	6,173,969	19,165,266
General Administration	5,665,159	4,579	5,669,738	6,404,572	3,049	6,407,621	6,605,467	2,774	6,608,241
School Administration	14,973,244	22,722	14,995,966	15,989,873	186,598	16,176,471	15,222,326	41,125	15,263,451
Business Services	2,506,421	29,101	2,535,522	2,965,725	9,000	2,974,725	2,982,867	2,000	2,984,867
Operation and Maintenance of Plant	36,003,968	1,904,248	37,908,216	38,221,277	1,002,500	39,223,777	38,122,218	3,051,000	41,173,218
Student Transportation	16,894,657	285,720	17,180,377	18,984,485	487,610	19,472,095	19,240,093	448,828	19,688,921
Central Services	7,748,799	118,691	7,867,490	10,350,561	115,437	10,465,998	7,494,500	110,491	7,604,991
Food Service	303,811	13,652,292	13,956,103	477,886	13,006,203	13,484,089	-	15,355,398	15,355,398
Facility Acquisition and Construction	3,710,218	236,340	3,946,558	1,949,544	1,099,650	3,049,194	1,736,988	1,200,000	2,936,988
Debt Service	17,225	-	17,225	8,850	-	8,850	13,000	-	13,000
Total Support Services	115,126,847	21,991,370	137,118,218	125,209,234	24,428,940	149,638,174	120,856,456	27,875,303	148,731,759
<b>TOTAL EXPENDITURES</b>	<b>269,007,984</b>	<b>40,613,972</b>	<b>309,621,956</b>	<b>299,359,514</b>	<b>60,034,758</b>	<b>359,394,272</b>	<b>292,775,436</b>	<b>45,604,102</b>	<b>338,379,538</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	18,651,401	3,357,555	22,008,957	10,340,335	3,429,502	13,769,837	7,772,564	1,366,710	9,139,274
<b>OTHER FINANCING SOURCES (USES)</b>									
Other Financing Sources	2,664,519	626,065	3,290,584	2,986,821	746,106	3,732,927	3,340,553	2,325,371	5,665,924
Other Financing Uses	(6,861,024)	(2,674,299)	(9,535,323)	(12,958,154)	(5,075,188)	(18,033,342)	(8,706,640)	(1,980,795)	(10,687,435)
<b>NET FINANCING SOURCES (USES)</b>	<b>(4,196,505)</b>	<b>(2,048,234)</b>	<b>(6,244,739)</b>	<b>(9,971,333)</b>	<b>(4,329,082)</b>	<b>(14,300,415)</b>	<b>(5,366,087)</b>	<b>344,576</b>	<b>(5,021,511)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>14,454,896</b>	<b>1,309,321</b>	<b>15,764,218</b>	<b>369,002</b>	<b>(899,580)</b>	<b>(530,578)</b>	<b>2,406,477</b>	<b>1,711,286</b>	<b>4,117,763</b>
Fund Balance, Beginning of Year	83,183,536	(2,353,998)	80,829,538	97,638,432	(1,044,677)	96,593,755	98,007,435	(1,944,257)	96,063,178
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 97,638,432</b>	<b>\$ (1,044,677)</b>	<b>\$ 96,593,756</b>	<b>\$ 98,007,435</b>	<b>\$ (1,944,257)</b>	<b>\$ 96,063,178</b>	<b>\$ 100,413,912</b>	<b>\$ (232,971)</b>	<b>\$ 100,180,941</b>

**ASCENSION PARISH SCHOOL BOARD  
FUND BALANCES SCHEDULE  
2023-2024**

	<u>Major Funds</u>		(c)	(d)	(e)	(f)	(g)	(h)	(i)
	(a)	(b)	Special	= (a) + (c)	Capital	Debt	= (b)+(d)+(e)+(f)	Health	= (g) + (h)
	General	2020 Bond	Revenue	Total	Projects	Service	Total	Care	Total
	Fund	Construction Fund	Funds	Appropriated	Funds	Funds	Governmental	Fund	All Funds
Beginning Fund Balance	\$ 98,007,435	\$ 80,964,640	\$ (1,944,257)	\$ 96,063,178	\$ 4,230,608	\$ 12,304,966	\$ 193,563,392	\$ (108,723)	\$ 193,454,669
Increases									
Revenues	300,548,000	3,572,093	46,970,812	347,518,812	16,705	27,058,180	378,165,790	46,945,177	425,110,967
Other Sources of Funds	<u>3,340,553</u>	<u>-</u>	<u>2,325,371</u>	<u>5,665,924</u>	<u>3,300,000</u>	<u>-</u>	<u>8,965,924</u>	<u>1,500,000</u>	<u>10,465,924</u>
Total Increases	303,888,553	3,572,093	49,296,183	353,184,736	3,316,705	27,058,180	387,131,714	48,445,177	435,576,891
Decreases									
Expenditures	292,775,436	78,845,000	45,604,102	338,379,538	7,547,313	28,342,025	453,113,876	47,587,064	500,700,940
Other Uses of Funds	<u>8,706,640</u>	<u>-</u>	<u>1,980,795</u>	<u>10,687,435</u>	<u>-</u>	<u>-</u>	<u>10,687,435</u>	<u>-</u>	<u>10,687,435</u>
Total Decreases	301,482,076	78,845,000	47,584,897	349,066,973	7,547,313	28,342,025	463,801,311	47,587,064	511,388,375
Net Increase (Decrease)	<u>2,406,477</u>	<u>(75,272,907)</u>	<u>1,711,286</u>	<u>4,117,763</u>	<u>(4,230,608)</u>	<u>(1,283,845)</u>	<u>(76,669,597)</u>	<u>858,112</u>	<u>(75,811,484)</u>
Ending Fund Balance	\$ 100,413,912	\$ 5,691,733	\$ (232,971)	\$ 100,180,941	\$ -	\$ 11,021,121	\$ 116,893,795	\$ 749,389	\$ 117,643,184

A major fund, for budgeting purposes, is defined as a fund whose revenues or expenditures exceed 10% of the revenues or expenditures of the appropriated budget. The general fund (a), 2020 Bond Construction Fund (b), and Health Care (h) funds are the three major funds of the Ascension Parish School Board.

## BUDGET AMENDMENT AND ADOPTION RESOLUTION

August 22, 2023

Scott Duplechein

Jared Bercegeay

The following resolution was offered by \_\_\_\_\_ and seconded by \_\_\_\_\_;

A resolution amending the general fund and special revenue funds budgets for the fiscal year beginning on July 1, 2022 and ending on June 30, 2023 and adopting, finalizing, and implementing the general fund budget and the special revenue funds budgets of the Ascension Parish School Board for the fiscal year beginning on July 1, 2023 and ending on June 30, 2024.

WHEREAS Dr. Edith M. Walker, in her capacity as chief administrative officer of the Ascension Parish School Board, prepared, with the assistance of Kimneye S. Cox, MBA, CLSBA, Director of Business Services, the amended general fund and special revenue funds budgets for the fiscal year beginning on July 1, 2022 and ending on June 30, 2023 ("amended"), and proposed general fund and special revenue funds budgets for the fiscal year beginning on July 1, 2023 and ending on June 30, 2024 ("proposed"), which was accompanied by a budget adoption resolution; and

WHEREAS the amended and proposed general fund budget, the amended and proposed special revenue funds budgets and the accompanying budget adoption resolution have been submitted to this School Board for review and consideration; and

WHEREAS notice of a public hearing on the amended and proposed general fund budget, the amended and proposed special revenue funds budgets and notice of the availability of the amended and proposed budgets for review have been timely published in the *Gonzales Weekly Citizen*; and

WHEREAS a public hearing on the amended and proposed general fund budget, the amended and proposed special revenue funds budgets has now been conducted and considered; now

THEREFORE, BE IT RESOLVED by the Ascension Parish School Board that the amended and proposed general fund budget, the amended and proposed special revenue funds budgets are hereby approved, adopted and finalized subject to the following changes:

1. None
- 2.
- 3.

BE IT FURTHER RESOLVED that the Secretary-Treasurer of the Ascension Parish School Board, Dr. Edith M. Walker, or her successor, is hereby authorized in his sole discretion to make such changes within the various budget classifications as he may deem necessary provided that any reallocation of funds affecting in excess of five percent (5%) of the projected revenue collections must be approved in advance by action of the Ascension Parish School

Dr. Edith Walker  
Superintendent

### SCHOOL BOARD

Taft Kleinpeter  
President  
District 5B

Jared Bercegeay  
Vice President  
District 6A

Robyn Penn Delaney  
District 1

Scott Duplechein  
District 2

Julie Blouin  
District 3

Marty J. Bourgeois  
District 4A

John Murphy  
District 4B

John DeFrances  
District 5A

Louis Lambert  
District 6B

Karen Braud  
District 7A

Jake Lambert  
District 7B



## BUDGET AMENDMENT AND ADOPTION RESOLUTION

Board at a meeting duly noticed and convened.

BE IT FURTHER RESOLVED that the Superintendent of the School Board, Dr. Edith M. Walker, or her successor, in her capacity as chief administrative officer of the Ascension Parish School Board, is hereby directed to advise the Ascension Parish School Board in writing when:

1. Total revenues, collections and other sources plus projected revenues and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent (5%) or more; or
2. Total expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent (5%) or more; or
3. The actual beginning fund balance, within a fund, fails to meet the estimated beginning fund balance by five percent (5%) or more, and the fund balance is being used to fund current year expenditures.

BE IT FURTHER RESOLVED that the Secretary-Treasurer of the Ascension Parish School Board, Dr. Edith M. Walker, or her successor, shall certify completion of all actions required by Louisiana Revised Statute, Title 39, Section 1306 by publishing a notice of the minutes of the meeting in the *Gonzales Weekly Citizen*.

This Resolution having been submitted to a vote, the vote thereon was as follows:

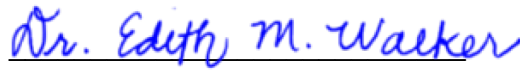
YEAS: Robyn Penn Delaney, Scott Duplechein, Julie Blouin, Marty Bourgeois, John Murphy, Taft Kleinpeter, Jared Bercegeay, John DeFrances, Louis Lambert, Karen Braud, Jake Lambert

NAYS: None

ABSTAINING: None

ABSENT: None

And the resolution was declared adopted on this 22nd day of August 2023.



Secretary-Treasurer



President

Dr. Edith Walker  
Superintendent

### SCHOOL BOARD

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## PROPRIETARY FUND BUDGET – HEALTH CARE INTERNAL SERVICE FUND

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The self-insured Health Care internal service fund, with budgeted expenditures for 2023-2024 estimated at \$48 million, is considered a major fund for budgeting purposes. While a budget is presented, the School Board does not formally adopt a budget for the Health Care fund, which has an economic resources measurement focus and incorporates the full accrual accounting basis for both financial reporting and budgeting purposes.

As shown in the Health Care fund budget on the following page, active and retired employee health insurance activity in the fiscal year that ended June 30, 2022 (the prior fiscal year) resulted in an operating loss of \$1,082,092. Over the previous four fiscal years, a total of \$12 million was transferred from the general fund to the Health Care fund. For the 2022-2023 (current) fiscal year, an operating loss of \$500,000 is projected before a \$500,000 transfer in from the general fund.

As plan participation in the APSB Health Care Plans have increased by 3.3% over the previous fiscal year, APSB will stay committed to keeping plan premiums and expenses at a reasonable rate for all members. Looking forward to the 2023-2024 fiscal year, premium revenues are expected to increase by 5%, while claims expenses are projected to increase by 5% over the current year's projected actual.



Students smile as they work on laptops in class.

**ASCENSION PARISH SCHOOL BOARD  
HEALTH CARE INTERNAL SERVICE FUND (FUND 11)  
BUDGET 2023-2024**

			2022-2023				Change 2023 to 2024 Budget	
	Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	2023-2024 Budget	Amount	%
<b><u>OPERATING REVENUES</u></b>								
Premiums	0000-1999	\$ 39,343,300	\$ 44,553,885	\$ 26,080,654	\$ 44,709,692	\$ 46,945,177	\$ 2,391,292	5%
Premium Revenue-Postemployment Benefits	0000-1999	-	-	-	-	-	-	-
TOTAL OPERATING REVENUES		39,343,300	44,553,885	26,080,654	44,709,692	46,945,177	2,391,292	5%
<b><u>OPERATING EXPENSES</u></b>								
Claims	2590-210	42,565,139	42,018,456	32,014,044	44,021,066	46,222,120	4,203,664	10%
Reinsurance Premiums	2590-210	1,025,244	(189,819)	(908,195)	(1,362,293)	(1,430,408)	(1,240,589)	654%
Administrative Services	2590-210	1,608,886	3,169,437	1,555,372	2,633,059	2,764,711	(404,726)	-13%
Affordable Care Act Fees	2590-210	-	-	-	-	-	-	-
Patient-centered Outcomes Research Fees	2590-210	20,123	21,210	21,427	30,610	30,641	9,431	44%
Postemployment Benefits	2590-210	-	-	-	-	-	-	-
Incentive Reward Payment	2590-210	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES		45,219,392	45,019,285	32,682,648	45,322,442	47,587,064	2,567,780	6%
OPERATING PROFIT (LOSS/ GAIN)		(5,876,092)	(465,400)	(6,601,995)	(612,750)	(641,888)	(176,489)	38%
<b><u>NON-OPERATING REVENUES</u></b>								
Transfers In	5220-000	4,794,000	500,000	-	500,000	1,500,000	1,000,000	200%
TOTAL NON-OPERATING REVENUES		4,794,000	500,000	-	500,000	1,500,000	1,000,000	200%
<b><u>CHANGE IN NET POSITION</u></b>		(1,082,092)	34,600	(6,601,995)	(112,750)	858,112	823,511	2380%
Total Net Position, Beginning of Year	9740-0000	1,086,120	9,173	4,027	4,027	(108,723)		
TOTAL NET POSITION, END OF YEAR	9740-0000	\$ 4,027	\$ 910,115	\$ (6,597,967)	\$ (108,723)	\$ 749,390		





# CAPITAL, DEBT, & STRATEGIC PLANNING



## CAPITAL, DEBT AND STRATEGIC PLANNING

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### CAPITAL PROJECTS AND EXPENDITURES



Sugar Mill opened in Fall 2021

On April 9, 2016, the voters of Ascension parish approved a \$120 million bond proposition to fund 15 major capital projects throughout the school district over five years. Bonds were issued as follows:

#### \$120 Million Bonds Approved in 2016 Schedule of Issues

<u>Date Issued</u>	<u>Amount</u>
September 7, 2016	\$20,000,000
July 31, 2018	\$60,000,000
September 5, 2019	<u>\$40,000,000</u>
Total	\$120,000,000

On August 15, 2020, the voters of Ascension parish approved a \$140 million bond proposition to fund sixteen 2020 bond projects which are expected to be completed in four years. Bonds were issued as follows :

#### \$140 Million Bonds Approved in 2020 Schedule of Issues

<u>Date Issued</u>	<u>Amount</u>
October 29, 2020	\$100,000,000
May 11, 2022	\$40,000,000



## CAPITAL, DEBT AND STRATEGIC PLANNING

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The status of the following projects as of May 2023 was:

Substantially Complete/Complete

<u>Location</u>	<u>Project</u>
Apple Digital	Relocation and renovations
Dutchtown Primary	Classroom addition
Lowery Middle	Classroom addition
Prairieville Middle	Build new gym
St. Amant High	Renovations and additions
Primary Schools	Construct covered play pavilion

For the 2023-2024 fiscal year, approximately \$4.5 million will be spent on the following projects:

<b>Ascension Parish School Board Capital Projects and Expenditures 2023-2024</b>		
<u>School</u>	<u>Project</u>	<u>Total Amount</u>
East Ascension High	Renovations and additions	1,621,000
District-wide	Access Controls, School Security Improvements/Implementation	1,288,000
Prairieville High	Phase I	<u>1,607,472</u>
<b>Total</b>		<b><u>\$4,516,472</u></b>

## **CAPITAL, DEBT AND STRATEGIC PLANNING**

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These capital projects are funded by general obligation bond proceeds which were approved by the voters in April 2016.

The renovations at East Ascension High and St. Amant High include renovating existing space for administrative and other instructional purposes. The new gym at Prairieville Middle is under construction. Cover has been constructed over play areas at all primary schools to provide those 10,700 students with outdoor instructional space that can be used during inclement weather to support student wellness goals. The school security improvements include constructing secure entrances and access controls, law enforcement notification systems, adding signage to building exteriors, and additional video surveillance cameras. The Strategic Planning section includes a detailed discussion of the School Board's long-term plans to address the high rate of student enrollment growth in Ascension parish.

## CAPITAL, DEBT AND STRATEGIC PLANNING

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Expenditures for equipment and vehicles costing \$5,000 or more, and expenditures for buildings, building improvements, and land improvements costing \$50,000 or more are capitalized. Since 90% of Ascension Parish School Board's capital assets (net of depreciation) are buildings and building improvements, most capital expenditures are accounted for in capital projects funds instead of the general fund. In an effort to avoid financing costs and use available general funds first to fund major capital asset purchases, In 2013 the School Board adopted a General Fund Reserve policy which assigned for major construction projects the fund balance amount exceeding the sum of \$15 million and 16% of the sum of the current year's budgeted expenditures plus other uses of funds, after deducting non spendable and committed amounts.

Following is a list of capital assets budgeted in the 2023-2024 general fund (fund 82):

### **2023-2024 General Fund Budgeted Capital Asset Land Improvements and Purchases**

<b><u>Location</u></b>	<b><u>Amount</u></b>	<b><u>Project Title</u></b>
Central Middle School	200,000	Chiller Replacement
Supply Chain Warehouse	400,000	Loading Dock
Bus Barn	450,000	Office Renovations
Donaldsonville High and East Ascension High	250,000	Resurface Track(s)
<b>Total</b>	<b><u>\$1,300,000</u></b>	

These capital projects are anticipated to not significantly impact the operating budget.

**ASCENSION PARISH SCHOOL BOARD**  
**GENERAL FUND MAJOR CONSTRUCTION PROJECTS (FUND 82)**  
**Summary Budget 2023-2024**

Function Object	2021-2022		2022-2023		Projected Actual	Amended Budget	2023-2024 Budget	Change 2023 to 2024 Budget	
	Actual	Original Budget	Actual July-Feb					Amount	%
<b>REVENUES</b>									
Earnings on Investments	0000-1510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total - Revenue</b>									
<b>EXPENDITURES</b>									
<b>SUPPORT SERVICES PROGRAMS</b>									
<b>Operation and Maintenance of Plant Services</b>									
Purchased Prof and Tech Services	2620-300	164,860	135,868	24,803	37,205	37,205	100,000	62,796	-26%
Repairs and Maintenance Services	2620-430	228,302	140,000	464,495	696,742	696,742	370,206	(326,536)	164%
Materials and Supplies	2620-610	-	-	-	-	-	-	-	-
Technology-related Supplies	2620-615	-	-	-	-	-	-	-	-
Equipment	2620-730	-	-	-	-	-	-	-	-
Technology-related Hardware	2620-734	-	-	-	-	-	-	-	-
<b>Total Operation and Maintenance of Plant Services</b>		<b>393,163</b>	<b>275,868</b>	<b>489,298</b>	<b>733,947</b>	<b>733,947</b>	<b>470,206</b>	<b>(263,741)</b>	<b>70%</b>
<b>Safety and Security</b>									
Purchased Prof and Tech Svcs	2660-300	1,695	-	-	-	-	150,000	-	-
<b>Total Safety and Security</b>		<b>1,695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>-</b>
<b>Administrative Technical (Data Proc.) Services</b>									
Technology-related Supplies	2840-615	-	-	-	-	-	-	-	-
Technology-related Hardware	2840-734	-	-	-	-	-	-	-	-
<b>Total - Administrative Technical Services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Facility Acquisition and Construction</b>									
Land Improvements	4200-710	30,794	-	-	-	-	-	-	-
Architect/Engineering Services	4300-334	127,501	125,000	6,303	9,454	9,454	318,900	309,446	-
Building Acquisition and Construction	4500-450	-	-	-	-	-	-	-	-
Building Improvements	4600-450	2,162,554	900,000	620,410	232,654	232,654	2,981,100	2,748,446	-
Other Purchased Professional & Tech. Services	4900-300	-	-	-	-	-	-	-	-
Other Supplies	4900-600	-	-	-	-	-	-	-	-
Materials and Supplies	4900-610	-	-	-	-	-	-	-	-
All Other Equipment	4900-730	-	-	-	-	-	-	-	-
<b>Total Facility Acquisition and Construction Services</b>		<b>2,320,849</b>	<b>1,025,000</b>	<b>626,713</b>	<b>242,108</b>	<b>242,108</b>	<b>3,300,000</b>	<b>3,057,892</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>									
		2,715,706	1,300,868	1,116,011	976,055	976,055	3,920,206	2,794,151	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>									
		(2,715,706)	(1,300,868)	(1,116,011)	(976,055)	(976,055)	(3,920,206)	(2,794,151)	-
<b>OTHER FINANCING SOURCES (USES) OF FUNDS</b>									
<b>Other Financing Sources</b>									
Transfers In	5220-000	-	-	-	500,000	500,000	3,300,000	2,800,000	-
<b>Total Other Financing Sources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>3,300,000</b>	<b>2,800,000</b>	
<b>Other Financing Uses</b>									
Transfers Out	5200-932	-	-	-	-	-	-	-	-
<b>Total Other Financing Uses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET OTHER FINANCING SOURCES (USES)</b>									
		<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>3,300,000</b>	<b>2,800,000</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>									
		<b>(2,715,706)</b>	<b>(1,300,868)</b>	<b>(1,116,011)</b>	<b>(476,055)</b>	<b>(476,055)</b>	<b>(620,206)</b>	<b>5,849</b>	<b>-52%</b>
Fund Balance, Beginning of Year	0000-9795	3,812,058	1,096,261	1,096,261	1,096,261	1,096,261	620,206		
FUND BALANCE, END OF YEAR	0000-9795	\$ 1,096,261	\$ (204,607)	\$ (19,750)	\$ 620,206	\$ 620,206	\$ (0)		

## CAPITAL, DEBT AND STRATEGIC PLANNING

### DEBT

At the end of the current fiscal year the Ascension Parish School Board will have \$315 million in debt obligations outstanding:

Outstanding Debt at June 30, 2023

	Original	Final	Final	Projected Outstanding
	Issue	Interest	Payment	Principal
<u>General Obligation Bonds</u>		<u>Rates</u>	<u>Due</u>	<u>6/30/2023</u>
Series 2013*	30,000,000	3.0 - 4.0%	2025	2,725,000
Series 2013A*	28,260,000	3.0 - 4.0%	2026	3,855,000
Series 2014*	7,215,000	2.0 - 3.5%	2026	2,500,000
Series 2015*	34,915,000	2.0 - 4.0%	2028	17,805,000
Series 2016	20,000,000	2.0 - 5.0%	2036	18,700,000
Series 2017*	7,865,000	3.0 - 4.0%	2030	6,075,000
Series 2018	60,000,000	2.0 - 5.0%	2038	47,600,000
Series 2019	40,000,000	3.0 - 5.0%	2039	39,000,000
Series 2020	100,000,000	4.00%	2040	96,610,000
Series 2020 (Refunding)	40,340,000	2.00%	2033	38,030,000
Series 2022	40,000,000	5.00%	2042	38,430,000
Subtotal	408,595,000			311,330,000
<u>Qualified School Construction Bonds</u>				
Series 2009	10,000,000	0.89%	2024	1,333,334
Series 2011	10,000,000	0.50%	2025	2,000,008
Series 2012	1,460,775	0.00%	2032	657,349
Subtotal	21,460,775			3,990,691
Grand Total	\$ 430,055,775			\$ 315,320,691

In the 2022-2023 fiscal year, the Ascension Parish School Board did not have any new general obligation bonds issued.

## CAPITAL, DEBT AND STRATEGIC PLANNING

**Louisiana Revised Statute (LSA-RS) 39:562** prohibits local governments from issuing debt in excess of 35% of the assessed value of taxable property. The outstanding principal is below the legal debt limit of \$540 million.

As of April 2023, Ascension Parish School Board bond rating remained AA/Stable. This rating means that the district's key credit metrics remain stable overall. In addition to the location, being near Baton Rouge, the growing local economy has supported stability in enrollment and rising revenues.

Principal and interest requirements for 2023-2024 totaling \$25.8 million detailed below are funded by a total of 15.08 mills ad valorem tax levy.

2023-2024 Budgeted Principal and Interest Payments				
<u>General Obligation Bonds</u>	<u>Purpose</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Series 2013	Purchase/improve land/facilities	1,335,000	517,200	1,852,200
Series 2013A	Purchase/improve land/facilities	1,235,000	572,013	1,807,013
Series 2014	Advance refund Series 2006	795,000	83,525	878,525
Series 2015	Advance refund Series 2007 and 2008	3,485,000	623,925	4,108,925
Series 2016	Purchase/improve land/facilities	800,000	639,750	1,439,750
Series 2017	Advance refund Series 2010	880,000	225,450	1,105,450
Series 2018	Purchase/improve land/facilities	250,000	1,883,075	2,133,075
Series 2019	Purchase/improve land/facilities	250,000	1,362,900	1,612,900
Series 2020	Purchase/improve land/facilities	1,690,000	3,864,400	5,554,400
Series 2020 (Refunding)	Purchase/improve land/facilities	1,550,000	603,997	2,153,997
Series 2022	Purchase/improve land/facilities	1,260,000	1,921,500	3,181,500
Subtotal		\$13,530,000	\$12,297,734	\$ 25,827,734
<u>Qualified School Construction Bonds</u>				
Series 2009	Energy management (reduce utility costs)	666,667	89,000	755,667
Series 2011	Purchase/improve land/facilities	666,666	50,000	716,666
Series 2012	Purchase/improve land/facilities	73,039	-	73,039
Subtotal		1,406,372	139,000	1,545,372
<b>Grand Total</b>		<b>\$ 14,936,372</b>	<b>\$ 12,436,734</b>	<b>\$ 27,373,106</b>
Grand Total less Series 2020 (Refunding)		13,386,372	11,832,738	25,219,110

**ASCENSION PARISH SCHOOL BOARD**  
**GF SUPPLEMENTAL FUND FOR 2020 BOND PROJECTS (Fund 152)**  
**BUDGET 2023-2024**

Function Object	2021-2022 Actual	2022-2023			2023-2024 Budget	Change 2023 to 2024 Budget		
		Original Budget	Actual July - Feb.	Projected Actual		Amount	%	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Transfers In	5220-000	-	-	-	9,600,000	9,600,000	9,600,000	--
Proceeds-Disposal of Property	5300-000	-	-	-	-	-	-	--
<b>Total Other Financing Sources (USES)</b>		-	-	-	<b>9,600,000</b>	<b>9,600,000</b>	<b>9,600,000</b>	--
<b><u>NET CHANGE IN FUND BALANCE</u></b>								
		-	-	-	9,600,000	9,600,000	9,600,000	--
Fund Balance at Beginning of Year, restated		-	-	-	-	-	-	
<b>FUND BALANCE AT END OF YEAR</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,600,000</b>	<b>9,600,000</b>		

**ASCENSION PARISH SCHOOL BOARD  
IT CAPITAL FUND (Fund 335)  
BUDGET 2023-2024**

			2022-2023				Change 2023 to 2024 Budget	
	Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	2023-2024 Budget	Amount	%
<b>REVENUES</b>								
Other Miscellaneous Revenues	0000-1999		-	-	-	-	-	-
<b>EXPENDITURES</b>								
<b>Administrative Technical (Data Proc.) Services</b>								
Purchased Property Services								
Repairs and Maintenance Services	2840-430	-	-	-	-	500,000	500,000	-
Total Purchased Property Services		-	-	-	-	500,000	500,000	-
Total Administrative Tech (Data Proc.) Svcs		-	-	-	-	500,000	500,000	-
<b>TOTAL EXPENDITURES</b>								
		-	-	-	-	500,000	500,000	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>								
		-	-	-	-	(500,000)	(500,000)	-
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	5220-000	-	-	-	500,000	500,000	500,000	-
NET OTHER FINANCING SOURCES (USES)		-	-	-	500,000	500,000	500,000	-
<b>NET CHANGE IN FUND BALANCE</b>								
		-	-	-	500,000	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ 500,000	\$ -	-	-



**ASCENSION PARISH SCHOOL BOARD  
DEBT SERVICE FUNDS  
SUMMARY BUDGET 2023-2024**

			2022-2023					Change 2023 to 2024 Budget	
	Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%
<b><u>REVENUES</u></b>									
Ad Valorem Taxes	0000-1113	\$ 23,685,080	\$ 24,317,631	\$ 25,166,658	\$ 25,792,987	\$ 24,450,000	\$ 26,493,106	\$ 2,175,475	8%
Interest on Investments	0000-1510	252,905	210,570	223,463	1,034,337	128,581	340,377	129,807	165%
Net Change in Fair Value of Investments	1530-0015	<u>\$ (35,591)</u>	<u>\$ (10,231)</u>	<u>\$ 46,173</u>	<u>\$ 218,152</u>	<u>218,152</u>	<u>\$ 224,697</u>	<u>234,928</u>	3%
TOTAL REVENUES		23,902,395	24,517,971	25,436,294	27,045,476	24,796,733	27,058,180	2,540,209	9%
<b><u>EXPENDITURES</u></b>									
<b><u>General Administration</u></b>									
Pension Accumulation Fund	2310-313	786,115	820,264	851,242	851,242	851,242	895,104	74,840	5%
<b><u>Debt Service</u></b>									
Legal Services	5100-332	-	-	-	-	-	-	-	-
Banking Services	5100-340	4,249	1,000	375	375	375	1,000	-	167%
Other Purchased Professional & Tech Serv	5100-300	-	-	550	550	550	550	550	0%
Redemption of Principal	5100-831	12,991,372	14,732,742	15,626,758	15,626,758	13,490,000	15,006,371	273,629	11%
Interest (long-term)	5100-832	10,333,554	10,472,554	11,535,648	11,604,898	11,465,898	12,439,000	1,966,446	8%
Miscellaneous Expenditures	5100-800	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		24,115,291	26,026,560	28,014,573	28,083,823	25,808,065	28,342,025	2,315,465	10%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		<u>(212,896)</u>	<u>(1,508,589)</u>	<u>(1,774,854)</u>	<u>(1,038,347)</u>	<u>(1,011,332)</u>	<u>(1,283,845)</u>	<u>224,744</u>	27%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>									
Issuance of Debt	5110-000	-	-	-	-	-	-	-	-
Debt Premium	5120-000	-	-	-	-	-	-	-	-
Miscellaneous	5100-800	-	-	-	-	-	-	-	-
Payment to Escrow Agent	5100-915	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>									
		(212,896)	(1,508,589)	(1,774,854)	(1,038,347)	(1,011,332)	(1,283,845)	224,744	27%
Fund Balances, Beginning of Year		<u>13,556,209</u>	<u>13,343,313</u>	<u>13,343,313</u>	<u>13,343,313</u>	<u>13,343,313</u>	<u>12,304,966</u>		
FUND BALANCES, END OF YEAR		<u>\$ 13,343,313</u>	<u>\$ 11,834,724</u>	<u>\$ 11,568,460</u>	<u>\$ 12,304,966</u>	<u>\$ 12,331,981</u>	<u>\$ 11,021,121</u>		

**ASCENSION PARISH SCHOOL BOARD  
PARISH-WIDE SINKING FUND (FUND 8)  
SUMMARY BUDGET 2023-2024**

			2022-2023					Change 2023 to 2024 Budget	
	Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2023-2024 Budget	Amount	%
<b>REVENUES</b>									
Ad Valorem Taxes	0000-1113	\$ 22,376,789	\$ 22,969,000	\$ 23,922,985	\$ 24,422,985	\$ 24,450,000	\$ 25,155,674	\$ 2,186,674	3%
Interest on Investments	0000-1510	15,825	13,830	64,054	128,581	128,581	132,438	118,608	3%
Net Change in Fair Value of Investments	1530-0015	\$ (35,591)	(10,231)	\$ 46,173	\$ 218,152	\$ 218,152	224,697	\$ 234,928	3%
TOTAL REVENUES		22,357,023	22,972,600	24,033,212	24,769,718	24,796,733	25,512,809	2,540,210	3%
<b>EXPENDITURES</b>									
<b>General Administration</b>									
Pension Accumulation Fund	2310-0313	786,115	820,264	851,242	851,242	851,242	895,104	74,840	5%
<b>Debt Service</b>									
Legal Services	5100-332	-	-	-	-	-	-	-	-
Banking Services	5100-340	4,249	1,000	375	375	375	1,000	-	167%
Other Purchased Professional & Tech Serv	5100-300	-	-	550	550	550	550	550	0%
Redemption of Principal	5100-831	11,585,000	13,326,371	13,490,000	13,490,000	13,490,000	13,600,000	273,629	1%
Interest (long-term)	5100-832	10,194,554	10,333,554	11,465,898	11,465,898	11,465,898	12,300,000	1,966,446	7%
Miscellaneous Expenditures	5100-800	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		22,569,919	24,481,189	25,808,065	25,808,065	25,808,065	26,796,654	2,315,465	4%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
		(212,896)	(1,508,589)	(1,774,853)	(1,038,347)	(1,011,332)	(1,283,845)	224,745	27%
<b>OTHER FINANCING SOURCES (USES)</b>									
Issuance of Debt	5110-000	-	-	-	-	-	-	-	-
Debt Premium	5120-000	-	-	-	-	-	-	-	-
Miscellaneous	5100-800	-	-	-	-	-	-	-	-
Payment to Escrow Agent	5100-915	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)		-	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>									
		(212,896)	(1,508,589)	(1,774,853)	(1,038,347)	(1,011,332)	(1,283,845)	224,745	27%
Fund Balance, Beginning of Year	credit	13,556,209	13,343,313	13,343,313	13,343,313	13,343,313	12,304,966		
FUND BALANCE, END OF YEAR	debit	\$ 13,343,313	\$ 11,834,724	\$ 11,568,460	\$ 12,304,966	\$ 12,331,981	\$ 11,021,121		

**ASCENSION PARISH SCHOOL BOARD  
QUALIFIED SCHOOL CONSTRUCTION BONDS 2009 SINKING FUND (FUND 63)  
SUMMARY BUDGET 2023-2024**

			2022-2023				Change 2023 to 2024 Budget	
	Function Object	2021-2022 Actual	Original Budget	Actual July - Feb.	Projected Actual	2023-2024 Budget	Amount	%
<b><u>REVENUES</u></b>								
Ad Valorem Taxes	0000-1113	\$ 615,640	\$ 655,666	\$ 640,395	\$ 684,645	\$ 655,666	\$ (28,987)	0%
Interest on Investments	0000-1510	140,027	100,000	71,021	71,021	100,000	\$ 28,987	0%
TOTAL REVENUES		755,667	755,666	711,416	755,666	755,666	(0)	0%
<b><u>EXPENDITURES</u></b>								
<b><u>Debt Service</u></b>								
Redemption of Principal	5100-831	666,667	666,666	666,666	666,666	666,666	-	0%
Interest (long-term)	5100-832	89,000	89,000	44,750	89,000	89,000	-	0%
TOTAL EXPENDITURES		\$ 755,667	\$ 755,666	\$ 711,416	\$ 755,666	\$ 755,666	-	0%
<b><u>NET CHANGE IN FUND BALANCE</u></b>								
		-	-	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		-	\$ -	\$ -	\$ -	\$ -	\$ -	-

**ASCENSION PARISH SCHOOL BOARD  
QUALIFIED SCHOOL CONSTRUCTION BONDS 2011 SINKING FUND (FUND 69)  
SUMMARY BUDGET 2023-2024**

	Function Object	2021-2022 Actual	2022-2023			2023-2024 Budget	Change 2023 to 2024 Budget	
			Original Budget	Actual July-Feb	Projected Actual		Amount	%
<b><u>REVENUES</u></b>								
Ad Valorem Taxes	0000-1113	\$ 633,073	\$ 633,073	\$ 603,279	\$ 628,279	\$ 624,666	\$ (8,407)	-1%
Interest on Investments	0000-1510	83,593	83,593	88,387	88,387	92,000	8,407	10%
TOTAL REVENUES		716,666	716,666	691,666	716,666	716,666	-	0%
<b><u>EXPENDITURES</u></b>								
<b><u>Debt Service</u></b>								
Redemption of Principal	5100-831	666,666	666,666	666,666	666,666	666,666	-	0%
Interest (long-term)	5100-832	50,000	50,000	25,000	50,000	50,000	-	0%
TOTAL EXPENDITURES		716,666	716,666	691,666	716,666	716,666	-	0%
<b><u>NET CHANGE IN FUND BALANCE</u></b>		-	-	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-		
FUND BALANCE, END OF YEAR		-	\$ -	\$ -	\$ -	\$ -		

**ASCENSION PARISH SCHOOL BOARD  
QUALIFIED SCHOOL CONSTRUCTION BONDS 2012 SINKING FUND (FUND 75)  
SUMMARY BUDGET 2023-2024**

			2022-2023				Change 2023 to 2024 Budget	
	Function Object	2021-2022 Actual	Original Budget	Actual July-Feb	Projected Actual	2023-2024 Budget	Amount	%
<b><u>REVENUES</u></b>								
Ad Valorem Taxes	0000-1113	\$ 59,578	\$ 59,892	\$ -	\$ 57,078	\$ 57,100	\$ (2,792)	-5%
Interest on Investments	0000-1510	<u>13,460</u>	<u>13,147</u>	<u>-</u>	<u>746,348</u>	<u>15,939</u>	<u>\$ 2,792</u>	<u>21%</u>
TOTAL REVENUES		73,039	73,039	-	803,426	73,039	-	0%
<b><u>EXPENDITURES</u></b>								
<b><u>Debt Service</u></b>								
Redemption of Principal	5100-831	73,039	73,039	803,426	803,426	73,039	-	0%
Interest (long-term)	5100-832	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES		73,039	73,039	803,426	803,426	73,039	-	0%
<b><u>NET CHANGE IN FUND BALANCE</u></b>		-	-	(803,426)	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-		
FUND BALANCE, END OF YEAR		-	<u>\$ -</u>	<u>\$ (803,426)</u>	<u>\$ -</u>	<u>\$ -</u>		

## CAPITAL, DEBT AND STRATEGIC PLANNING

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### LONG-RANGE STRATEGIC PLANNING

At the Ascension Parish School Board, long-range strategic planning centers around these four major areas:

- A. Instructional program,
- B. Technology,
- C. Capital asset planning, and
- D. Financial forecasts.

In Spring 2017 The Ascension Parish School Board developed a five-year comprehensive strategic. The Ascension Parish School Board is committed to continuously achieving these goals and raising the bar for education in Ascension Parish.

#### A. Long-range Instructional Program Goals

The Ascension Parish School Board is committed to, and invested in, developing teachers and leaders through job-embedded professional development in the form of professional learning communities (PLCs) in order to positively impact student achievement. Additionally, this PLC structure allows for collaborative decision-making processes, enabling teachers and leaders to be at the center of problem solving in instructional leadership roles.

The five-year goal for the instructional program is to increase the district's overall school performance score by at least five points, from 92.3 to 95, by 2024-2025.

This will help ensure that Ascension Parish Schools keep an A rating. Challenges identified in reaching that goal include

1. Access, implementation, and funding of a quality Tier 1 curriculum.



Donaldsonville High Principal Marvin Evans is a finalist for Louisiana Principal of the Year.

## CAPITAL, DEBT AND STRATEGIC PLANNING

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2. Identifying the specific professional development needed for teachers in the areas of student collaboration, differentiation, intervention strategies, and content specific professional development.
3. Fully understanding each student's needs and owning all students by (a) educating teachers on how to further develop and implement Tier 2 and Tier 3 individual, small group, or grade level interventions, (b) involving principals, counselors, and others in collaborative meetings around student data, and (c) creating, monitoring, and evaluating the individual growth plan process
4. Ensuring that all students graduate college and career ready by (a) exposing students Kindergarten through grade 5 to career options, (b) using diagnostic and other resources for students in grades 6-8 to further explore career goals, and (c) for high school students, utilizing diagnostic resources, expanding existing programs, and strengthening community workforce relationships to increase work-based learning opportunities, internships, and externships.
5. Building stronger community partnerships by educating external stakeholders, communicating with parents, and helping them understand their role in student achievement, advocating special needs services and resources, and improving two-way communication between schools and homes.
6. Leveraging distance learning tools such as digital curriculum and interactive platforms to meet the diverse needs of all learners.

Achieving the 5-point growth in school performance scores by 2021-2022 also involves

- implementing new accountability measures outlined in the state's Every Student Succeeds Act (ESSA) guidelines.
- providing strong district support to the educators and administrators in the district's twelve System for Teacher and Student Advancement (TAP) schools.
- implementing the state's digital literacy standards embedded within the curriculum and across content areas for students in all grades.
- redesigning the instructional program at the district's three lowest-performing schools by creating a needs assessment, expanding existing TAP practices, reducing the student to teacher ratio, adding master teachers, expanding social and emotional learning, improving summer school, and increasing training for school and instructional leaders;
- providing increased and diverse opportunities to establish positive social, emotional, and behavioral health in all students.
- providing universal pre-kindergarten to all district four-year-old students; and
- increasing English proficiency for all English learners.
- Improving student transitions 5<sup>th</sup> to 6<sup>th</sup> and 8<sup>th</sup> to 9<sup>th</sup> grade.

### B. Long-range Technology Goals

In 2006 the Ascension parish voters overwhelmingly approved a ten-year 5 mills ad valorem levy dedicated to technology, which was increased to 8 mills the following year and has been renewed twice. In 2020-2021 this levy is expected to generate \$13 million in ad valorem tax revenues. The Technology committee adopted a technology plan in 2007 that is updated annually.

The primary long-term goal of the Technology department is to support the instructional and administrative goals of all employees by providing the appropriate technology resources and training needed to help them effectively, safely, and efficiently complete the tasks essential to successful teaching in hopes of fulfilling our shared mission of high student achievement and success.

There were five challenges identified in 2017 that continue to need to be addressed and another was added involving security:

1. Handling the increasing numbers of schools, buildings, students, teachers, devices, and software applications.
2. Maintaining a high level of security in an environment of online hacking at increasing levels and complexity.
3. Effectively communicating and training on complex new technology resources with technology users including students, teachers, administrators, support staff, parents, and the community.
4. Planning for an ever-changing future in a way that helps teachers and administrators prepare students to be successful in a world of challenges that have not even been identified yet.
5. Identifying additional technology funding sources as the expansion of technology into every facet of the organization and virtually all employment opportunities continues to progress so as to ensure that all students are able to work with modern technology that prepares them for the world in which they will be living.



## CAPITAL, DEBT AND STRATEGIC PLANNING

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A few of the action steps that have been identified to achieve these goals include:

- Reviewing student projections to manage staffing, hardware, network resources, and network tools including new technology positions, revising the organizational chart when appropriate, and managing the One-to-One student computing device lifecycle;
- Reviewing Security and Data Recovery plans and resources to maintain the highest levels of security possible throughout the organization;
- Reviewing and enhancing data intelligence and reporting, including adding digital signature functionality in systems;
- Publishing a monthly technology newsletter, maintaining and improving the help desk website with tips and instructions for students, parents, and staff, and providing training for end users;
- Supporting the One-to-One student computing devices with tech support and teacher tools to make them effective tools for teachers, staff, and students.
- Reviewing all software systems for better integrations.



A Child Nutrition worker helps cook lunch.

## CAPITAL, DEBT AND STRATEGIC PLANNING

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Over 5,800 different software programs are in use in the district, along with over 28,000 computing devices, 2,000 projectors, 2,300 printers and 2,000 document cameras and video surveillance equipment, all of which the Technology department supports. Students and teachers in Ascension schools have almost doubled their use of online resources every year for the past four years. Since the One-to-One program's inception in 2008 all of Ascension parish's 23,500 students in grades PK through 12 now have an individual personal computing device, funded by the 8 mills ad valorem tax revenue, which will prepare students for jobs in the 21<sup>st</sup> century by making them familiar with 21<sup>st</sup> century technologies and are used to administer assessment tests online.



A student works on a project in the library.

### C. Capital Asset Planning

**Capital asset planning** primarily involves constructing new schools and adding onto existing schools to accommodate the growing student enrollment. Ascension Parish School Board projects that the number of students in the Ascension parish school district will increase by 2% to 3% every year for at least the next five years (through the 2023-2024 school year). The 2010 United States census showed that the population in Ascension parish grew by 39% in the ten years between 2000 and 2010, when the parish's population grew from 77,000 residents to over 107,000. The population is projected to increase to over 196,000 residents by 2030, as shown in the Demographic table in the Statistical section.

## CAPITAL, DEBT AND STRATEGIC PLANNING

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The School Board designated the following optimal student counts at each school:

600 students at each primary school,  
850 students at each middle school, and  
2,200 students at each high school.

Currently 30% (10 schools) of the 30 schools have more students than these optimal student counts. Current and near future capital projects to relieve overcrowding on 9 campuses are:

1. Construction on the Bluff Ridge Primary was completed in August 2020. The design and construction of Bluff Ridge cost 16.9 million and was funded by 2016 bond proceeds.
2. Construction of the new Bluff Middle school was completed in August 2020 to relieve overcrowding (Dutchtown Middle and Prairieville Middle) at two existing middle schools at an estimated cost of \$29.3 million funded by 2016 bond proceeds.
3. Construction of the new Sugar Mill Primary was completed in the spring of 2021. The construction and design of this primary school cost \$17.9 million and was funded by 2016 bond proceeds.
4. The 2016 bonds proceeds funds were made available to provide Security Improvements across the district. These upgrades are near 95% complete at the publication of this document. The following projects were completed in Fiscal Year 2020-2021 -Sorrento Primary, Carver Primary, Lakeside Primary, Prairieville Middle, and the Distribution Center. Remaining sites not completed are St. Amant High and Apple Digital Academy's security fencing. These are scheduled to be completed by the summer of 2022.
5. Master planning is complete for the new high school on Parker Road (newly named Prairieville High). The master planning cost \$4 million and was paid for by 2016 bond proceeds.

After completing the construction of Dutchtown High school in 2002, in 2007 the Strategic Planning committee began addressing overcrowding in the high schools on the east side of the Mississippi River once again. Two future sites on which to build high schools were identified: 60 acres adjacent to Prairieville Primary, which the School Board has owned since 1999, and 63 acres off Highway 44 in Burnside, which the School Board purchased in 2011. On the 2016 Bond project list the Board included master planning and permitting for a new high school on the Parker Road Property (adjacent to Prairieville Primary of the two sites listed above). Design and Construction cost for the New High School were not included in the 2016 Bond funding.

## CAPITAL, DEBT AND STRATEGIC PLANNING

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In 2019 the strategic planning committee developed a new list of capital improvement projects and agreed to put on the ballot for approval by the voters in May 2020. Due to the global pandemic, COVID 19, the bond election was rescheduled to August 2020. The voters of Ascension Parish strongly support the school system and have approved the School Board's bonded debt propositions every four to seven years, as shown in the following table:

Major Bond Propositions Approved by the  
Voters of Ascension Parish

<u>Election Date</u>	<u>Maximum Amount</u>	<u>% of Votes in Favor</u>
11/20/1999	\$ 31,500,000	72%
10/15/2005	70,000,000	77%
10/17/2009	100,000,000	82%
04/09/2016	120,000,000	80%
08/15/2020	140,000,000	71%

The \$100 million of bonds which the voters of Ascension parish approved in 2009 were used for major renovations at existing campuses to align the quality of older facilities with the quality of newer facilities, which were added for growth, as recommended during the 2006 AdvancED district accreditation process. In 2014 the School Board decided to construct the three freshman academies, primarily funded by excess general funds, to effectively place constructing a new high school after the more pressing need of constructing three new primary schools and a middle school (which were constructed to relieve overcrowding at 8 schools), which became the cornerstone projects of the \$120 million bonded debt which the voters approved in April 2016.

In August 2020, \$140 million of bonded debt was approved by public vote (see list of projects). \$79.5 million will fund the construction and design of a new high school (at the Parker Road site), the debt service for which would be paid from proceeds from the 15.08 mills ad valorem levy dedicated for debt service.

## CAPITAL, DEBT AND STRATEGIC PLANNING

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The following capital projects are funded by general obligation bond proceeds which were approved by the voters in August 15, 2020:

<b>Ascension Parish School Board</b>		
<b>Projects to be Funded with 2020 Bond Proposition</b>		
<b><u>Location</u></b>	<b><u>Amount</u></b>	<b><u>Project Title</u></b>
Prairieville High School	\$79,550,000	New Construction
East Ascension High School	27,000,000	Demo/Renovations to Main Building
District-Wide High Schools	7,590,000	Artificial Turf
Gonzales Middle School	5,000,000	Renovations
St. Amant Primary School	4,470,000	Classroom Addition
St. Amant Middle School	4,000,000	Classroom Renovations and Mechanical Upgrades
Dutchtown Middle School	2,600,000	Classroom Renovations and Mechanical Upgrades
Technology	2,370,000	Building Acquisition
Donaldsonville High School	2,360,000	Expansion/Renovations to Main Building
Dutchtown/St. Amant High School	2,060,000	Roof Replacements
Dutchtown High School	1,500,000	Road Improvements for Rear Access
Property Acquisitions	500,000	District-Wide
Lowery Middle School	500,000	Library/Teacher Lounge Upgrades
District-Wide High Schools	500,000	Security Projects-Phase 2
<b>Total</b>	<b><u>\$140,000,000</u></b>	

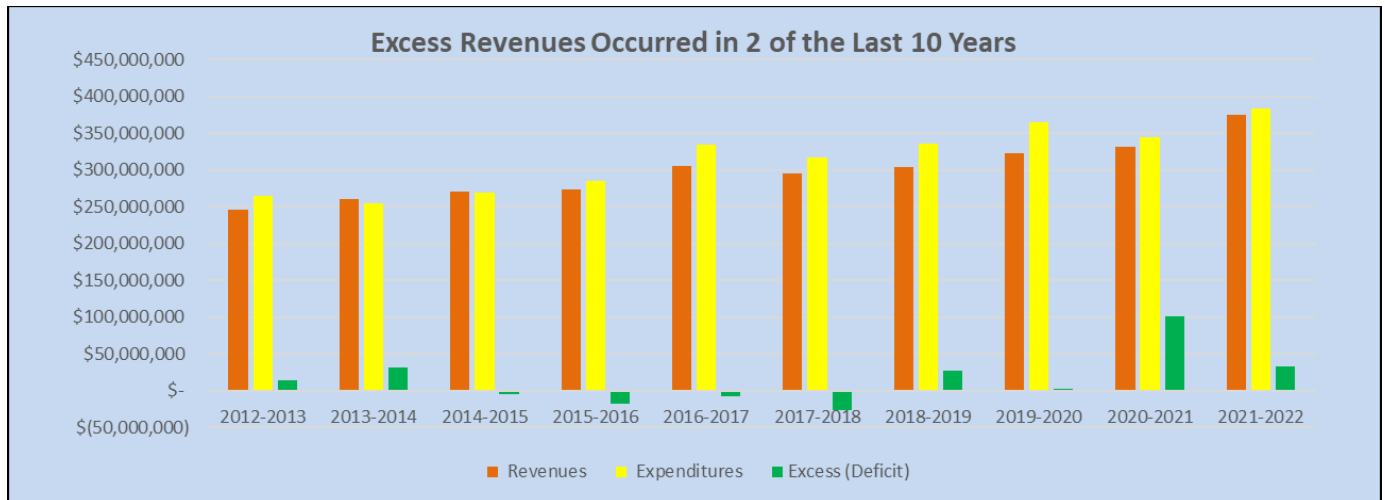
*Upcoming strategic planning milestones:*

<u>Year</u>	<u>Activity</u>
Fall 2024	Prairieville High School opens

## CAPITAL, DEBT AND STRATEGIC PLANNING

### D. Long-range Financial Forecasts

In addition to identifying future financial drivers, the School Board looks at trends over the past ten years when creating long-range financial forecasts. The following graph shows total revenues and expenditures (excluding other financing sources and uses) and net change in fund balance in all governmental funds over the past ten years:



Over the past ten years revenues have increased an average of 5% each year, with a low of -3.5% comparing 2017-2018 to 2018-2019, and a high of 11.71% from 2016-2017 to 2017-2018. As new residents move to Ascension Parish, we have seen an increase in enrollment. The increase in enrollment has contributed to a 7% increase in ad valorem. Expenses have increased an average of 5% over the last ten years, with a high of 17% from 2015-2016 to 2016-2017, and a low of -5% from 2016-2017 to 2017-2018 and from 2019-2020 to 2020-2021. These expense highs and lows were due to the August 2016 flood recovery and COVID 19.

## CAPITAL, DEBT AND STRATEGIC PLANNING

Following is a five-year forecast of general fund revenues and expenditures:

	General Fund Five Year Forecast				
	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
<b><u>REVENUES</u></b>					
Ad Valorem Taxes	\$90,149,978	\$92,854,477	\$95,640,111	\$98,509,314	\$101,464,594
Sales and Use Taxes	91,751,081	94,044,858	96,395,980	98,805,879	101,276,026
Minimum Foundation Program (MFP)	146,765,872	150,731,525	154,806,368	158,993,443	163,295,879
Other Revenue	<u>4,891,869</u>	<u>4,940,788</u>	<u>4,990,196</u>	<u>5,040,098</u>	<u>5,090,499</u>
TOTAL REVENUES	333,558,800	342,571,648	351,832,655	361,348,735	371,126,998
<b><u>EXPENDITURES</u></b>					
Instruction	185,112,080	189,739,882	194,483,379	199,345,464	204,329,100
Support Services	<u>133,606,881</u>	<u>136,947,053</u>	<u>140,370,730</u>	<u>143,879,998</u>	<u>147,476,998</u>
TOTAL EXPENDITURES	318,718,961	326,686,935	334,854,109	343,225,462	351,806,098
<b><u>OTHER FINANCING SOURCES (USES)</u></b>	<u>(4,766,087)</u>	<u>(4,766,087)</u>	<u>(4,766,087)</u>	<u>(4,766,087)</u>	<u>(4,766,087)</u>
NET CHANGE IN FUND BALANCE	10,073,751	11,118,626	12,212,459	13,357,186	14,554,813
Fund Balance, Beginning of Year	<u>71,685,581</u>	<u>81,759,333</u>	<u>92,877,958</u>	<u>105,090,417</u>	<u>118,447,603</u>
FUND BALANCE, END OF YEAR	<u>\$81,759,333</u>	<u>\$92,877,958</u>	<u>\$105,090,417</u>	<u>\$118,447,603</u>	<u>\$133,002,416</u>

Ad valorem taxes have increased an average of 5% each year for the past ten years. Acknowledging that the growth rate could decline somewhat as more land in the parish is converted to commercial and residential use, ad valorem tax revenues are conservatively forecast to increase by 3% for normal growth over the next five years. Sales and use tax revenues have increased by an average of 5% each year over the past ten years. Minimum Foundation Program funding received from the state is forecast to remain at increase at a rate of 5% over a ten-year average as the state resolves its budget deficit and local revenues continue to grow. Other revenues are forecast to increase by 2% annually.

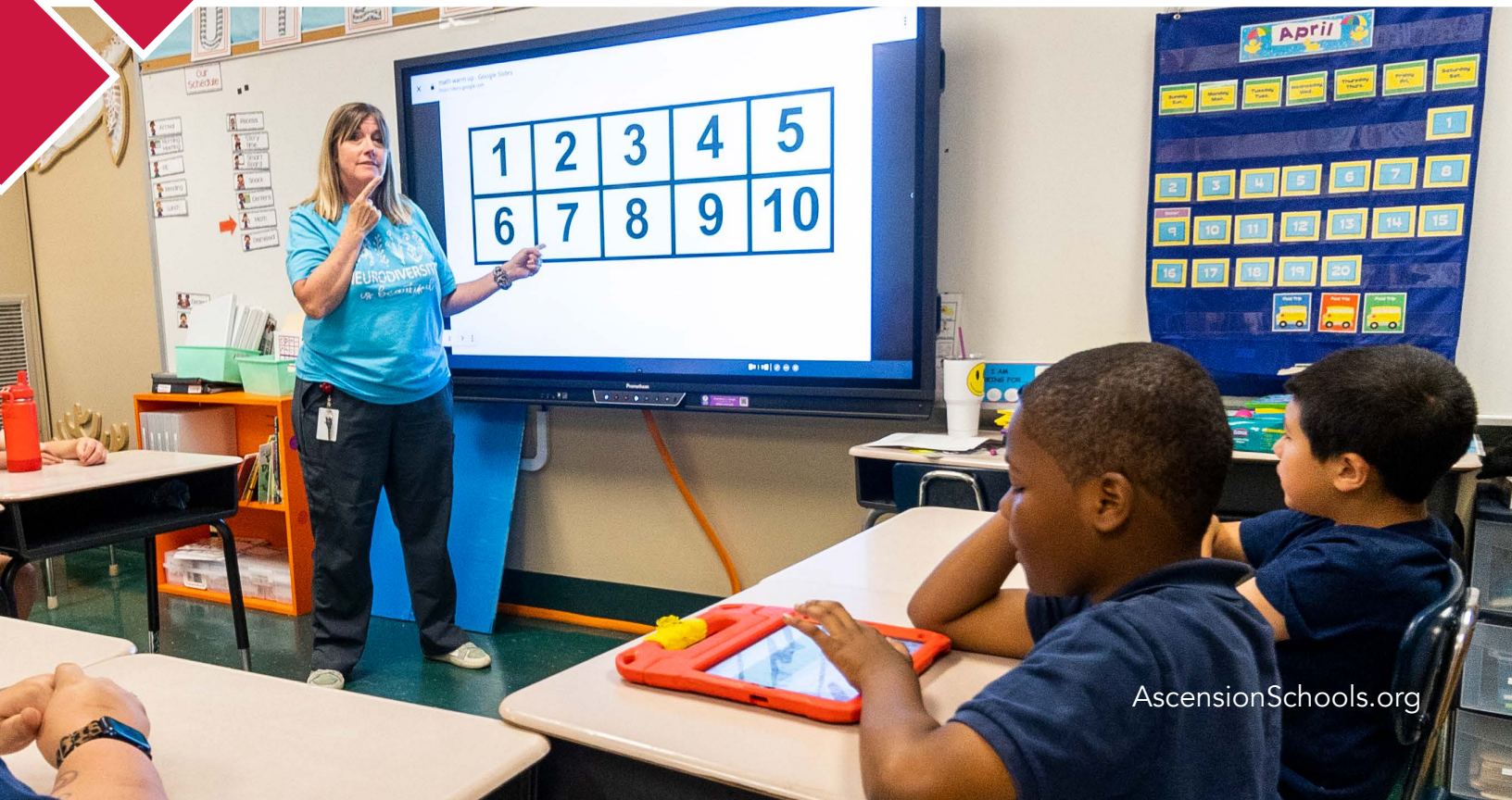
Expenditures are forecast to increase by 2.5% each year as the number of students' increases. Historically increases in some non-discretionary expenditures, such as retirement and health insurance, are offset by decreases in discretionary expenditures, such as staffing levels, major maintenance projects, and the purchase of technology.

The focus over the next five years will be to spend less than received in each fiscal year to replenish the fund balance after transferring out \$17.5 million in costs to recover from the August 2016 flood. The General Fund Reserve policy dictates the priority for replenishment: (1) \$15 million plus 16% of the current year budgeted operating expenditures plus other financing uses. (2) any amount remaining after deducting non-spendable, restricted, or committed amount and reserve minimum amount as calculated above is to be assigned for major construction projects.





# STATISTICAL DATA





2021-2022 BASELINE SCHOOL PERFORMANCE SCORES (SPS)										
Ascension Parish School District- Last Ten Years										
Site Name	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2020-2021	2021-2022
Louisiana State Average	100.5	88.5	89.2	88.1	83	86.8	76.1	77.1	C19-75.3	77.1
Ascension Parish DPS	121.2	104.9	106.9	107.4	109.3	110.4	91.2	92.3	C19-91	92
Ascension Parish Rank	7th	3rd	4th	4th	4th	4th	2nd	4th	4th	4th
Bluff Ridge Primary									C19-98.5	95.7
Bluff Middle									C19-106	107
Bullion Primary									C19-103.7	105.8
Central Primary	104.8	89.2	87.2	87.1	91.2	84.6	76.7	81.7	C19-83.9	86.7
Central Middle	105.1	98.1	101.4	97	88.9	94.1	85.7	85.6	C19-81.7	82.2
Donaldsonville High	108.8	76.4	70.5	76.3	84.6	87.3	79.3	76.5	C19-74.8	72.2
Donaldsonville Primary	64.9	46.5	52	56.1	43.3	56	54.3	52.2	C19-46.9	57
Duplessis Primary	104.2	95.9	100.5	96.5	99.4	99.4	81.7	81.9	C19-80.2	81
Dutchtown High	153	112.2	110.7	119.6	120.1	122.4	100.7	102.3	C19-104.3	105.5
Dutchtown Middle	121.5	113.7	113.1	118.5	117	120	101.8	99.9	C19-96.3	98.3
Dutchtown Primary	123.9	111.5	110.7	115.8	116.5	116.8	95.7	94.5	C19-94.8	98
East Ascension High	127.3	96.7	94.3	97.9	101.1	105	89.9	90.5	C19-87.7	89.8
G.W. Carver Primary	92.7	92	85.7	81.8	89.3	95.2	71.6	72.8	C19-66.7	63.6
Galvez Middle	112.1	105.9	105.4	94.5	96.1	103.1	92.7	92.3	C19-81.6	85.4
Galvez Primary	120.7	102.4	115.1	112.9	106.2	110.1	94.6	96.4	C19-94.9	91.4
Gonzales Middle	91.1	80.7	81.4	73.8	70	84.3	69.6	67	C19-61.8	62.2
Gonzales Primary	81.2	84.5	90.2	80.4	76.4	73	65.3	68.2	C19-63.5	65.7
Lakeside Primary	106.2	98.5	109.5	108.8	102.9	102.9	74.1	79.8	C19-87.6	87.4
Lake Elementary	114.3	103	107.9	112.4	106.4	108.4	92.5	93.9	C19-90	91.7
Lowery Elementary	68.5	46.5	52	56.1	43.3	56	54.3	52.2	C19-46.2	56.6
Lowery Middle	79.1	64	62.3	57.1	47.6	41.2	51.3	58.9	C19-53.9	52.8
Oak Grove Primary	125.6	109.3	115.7	118.8	118.5	110.8	97.6	102.4	C19-100.9	102
Pecan Grove Primary	94.3	94.6	94.1	84.1	92.2	86.9	75.2	75.8	C19-79.2	80.5
Prairieville Middle	129.1	112.8	120.8	122.8	116.8	127.7	110	110.8	C19-105	110
Prairieville Primary	123.4	105.1	113.5	111.1	114.4	115.1	92.9	96.3	C19-93.6	96.3
Sorrento Primary	95.8	86.6	91.8	88	86.4	85.2	70.4	79.5	C19-82.8	79.9
Spanish Lake Primary	113.8	107.4	104.2	111.9	99.6	105.7	87.4	87.8	C19-89.4	93.6
St. Amant High	145.9	105.4	104.6	109.5	114.7	116.8	102.8	101.1	C19-104.3	101.9
St. Amant Middle	106.7	98.5	101.6	103.3	98.3	106.1	88.2	86.5	C19-81.5	80
St. Amant Primary	103.3	104.1	104.7	95.9	103.5	103.5	85.9	85.3	C19-81.7	90.9
Sugar Mill Primary										85

Note: In 2012-2013 the letter grade changed from a 200 point scale to a 150 point scale.

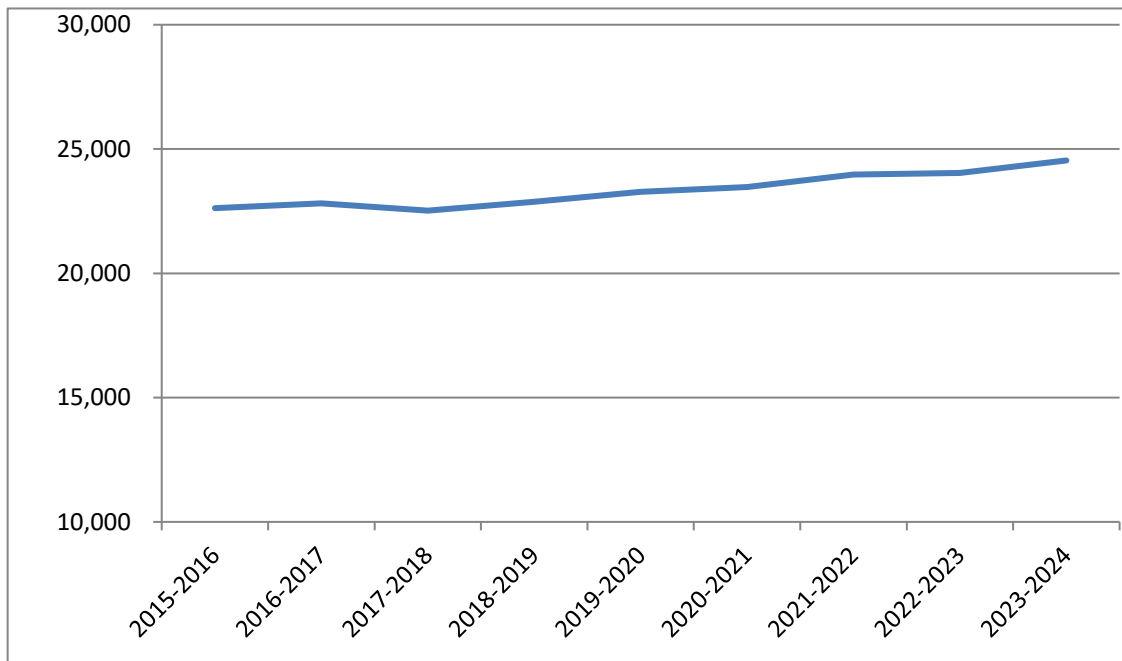
Note: Due to COVID19, there were no scores for 2019-2020. In addition, for the 2020-2021 school year, BESE waived all of its policies related to the production of school and district performance scores. Since scores could not be accurately compared, the LDOE simulated scores to ensure this data be available for informational purposes.

**Source: Louisiana Department of Education**

# **ASCENSION PARISH SCHOOL BOARD** **STUDENT ENROLLMENT AT OCTOBER 1**

Fiscal Year	Historical	Projected
2015-2016	22,622	
2016-2017	22,816	
2017-2018*	22,522	
2018-2019*	22,881	
2019-2020*	23,284	
2020-2021*	23,474	
2021-2022*	23,974	
2022-2023	24,041	
2023-2024		24,541
2024-2025		25,041

## **Student Enrollment is Expected to Increase by 500 Students Each Year**



Source: Ascension Parish School Board-Kelli Baham

\* Student enrollment count is February 1

**ECONOMIC DEVELOPMENT PROJECTS IN ASCENSION PARISH  
IN DESIGN OR UNDER CONSTRUCTION  
March 2023**

<b>Company Name</b>	<b>Year</b>	<b>Industry</b>	<b>Investment</b>	<b>Jobs</b>
Praxair	2017	Manufacturing	25,000,000	2
Lion Elastomers	2022	Manufacturing	22,000,000	0
CF Industries	2022	Manufacturing	198,000,000	10
BASF	2022	Manufacturing	845,000,000	22
Westlake Vinyls	2022	Manufacturing	450,000,000	5
Methanex III	2019	Manufacturing	1,350,000,000	62
CF Industries	2021	Manufacturing	121,000,000	5
Rubicon	2022	Manufacturing	10,000,000	3
Huntsman	2022	Manufacturing	270,000,000	-
REG	2020	Manufacturing	1,177,000,000	60
Westlake Vinyls	2020	Manufacturing	69,000,000	2
Air Products	2021	Manufacturing	4,500,000,000	170
Blue Runner Foods	2021	Manufacturing	2,200,000	8
Origin Materials	2022	Manufacturing	750,000,000	200
BASF	2021	Manufacturing	19,000,000	-
Shell Chemical	2021	Manufacturing	<u>30,500,000</u>	<u>3</u>
			<b>\$ 9,838,700,000</b>	<b>552</b>

Source: Ascension Economic Development Corporation

## Ascension Parish Subdivisions

### Prairieville District

Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
1.) Windsor Court	92	Final	Prairieville	31	Prairieville	15	Prairieville	10
2.) Jamestown Crossing	172	Final	Prairieville	57	Prairieville	29	Prairieville	19
3.) The Meadows of Oak Grove	100	Final	Oak Grove	33	Prairieville	17	Prairieville	11
Subtotals	364			111		61		40
4.) Christy Place	48	Final	Sugar Mill	16	Prairieville	8	Prairieville	5
5.) Highland Trace	60	Final	Sugar Mill	20	Prairieville	10	Prairieville	7
Subtotal	108			36		18		12
<b>Totals for District</b>	<b>472</b>			<b>147</b>		<b>79</b>		<b>52</b>

## Ascension Parish Subdivisions

### Dutchtown District

Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
6.) Belle Savanne	96	Final	Spanish Lake	32	Dutchtown	16	Dutchtown	11
7.) Oakbourne	60	Final	Spanish Lake	20	Dutchtown	10	Dutchtown	7
8.)Stoney Point Estates	30	Final	Spanish Lake	10	Dutchtown	5	Dutchtown	3
Subtotal	186			62		31		21
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
9.) Antebellum Pointe	237	Final	Bluff Ridge	79	Bluff	40	Dutchtown	26
10.) Oaks on the Bluff	53	Final	Bluff Ridge	17	Bluff	8	Dutchtown	5
Subtotal	290			96		48		31
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
11.) Moss Side Villas	36	Final	Dutchtown	12	Dutchtown	6	Dutchtown	4
12.) Clare Court	37	Final	Dutchtown	12	Dutchtown	6	Dutchtown	4
Subtotal	73			24		12		8
<b>Totals for District</b>	<b>549</b>			<b>182</b>		<b>91</b>		<b>60</b>

## Ascension Parish Subdivisions

### East Ascension District

Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
13.) Belle Maison	54	Final	Central	18	Central	9	East Ascension	6
14.) Lake at West Creek	102	Final	Central	34	Central	17	East Ascension	11
Subtotal	156			52		26		17
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
15.) Darla's Creek	47	Final	Carver	16	Gonzales	8	East Ascension	5
16.) Windermere Crossing	103	Final	Carver	34	Gonzales	17	East Ascension	11
17.) Chapelwood Estates	28	Final	Carver	9	Gonzales	5	East Ascension	3
Subtotal	178			59		30		19
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
18.) New Apt Complex	51	Final	Gonzales	17	Gonzales	9	East Ascension	6
Subtotal	51			17		9		6
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
19.) Pelican Point	77	Final	Pecan Grove	26	Gonzales	13	East Ascension	9
20.) Conway (Homes and Apt Complex)	601	Final	Pecan Grove	100	Gonzales	50	East Ascension	35
21.) Cabela's Apt Complex	151	Final	Pecan Grove	50	Gonzales	25	East Ascension	17
22.) Rothland Townhomes	42	Final	Pecan Grove	14	Gonzales	7	East Ascension	5
23.) Forestwood	95	Final	Pecan Grove	32	Gonzales	16	East Ascension	11
24.) New Subdivision (Diez Property)	200	Final	Pecan Grove	67	Gonzales	33	East Ascension	22
25.) Heritage Crossing ( Homes & Apts)	241	Final	Pecan Grove	80	Gonzales	40	East Ascension	27
26.) Audubon Town Homes	25	Final	Pecan Grove	8	Gonzales	4	East Ascension	3
Subtotal	1432			377		188		129
<b>Totals for District</b>	<b>1817</b>			<b>505</b>		<b>253</b>		<b>171</b>

## Ascension Parish Subdivisions

St. Amant District								
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
27.) Hidden Lakes	113	Final	Lakeside	38	Galvez	19	St. Amant	13
Subtotal	<b>113</b>			38		19		13
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
28.) Pelican Point	13	Final	Sorrento	4	St Amant	2	St. Amant	1
29.) Pelican Crossing	128	Final	Sorrento	43	St. Amant	21	St. Amant	14
Subtotal	<b>141</b>			47		23		15
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
30.) Orange Grove	277	Final	Sorrento	92	St. Amant	46	St. Amant	31
31.) Riverton	780	Final	Sorrento	260	St. Amant	130	St. Amant	87
Subtotal	<b>1057</b>			352		176		118
<b>Totals for District</b>	<b>1311</b>			<b>437</b>		<b>218</b>		<b>146</b>

\*Formula: Primary 3 homes, Middle 6 homes, High School 9

An estimate of the developments student capacity if all houses are occupied

**ASCENSION PARISH SCHOOL BOARD  
FACILITIES AND STUDENT ENROLLMENT  
AT FEBRUARY 1**

<b>School Name</b>	<b>Square Footage</b>	<b>Grade Configuration</b>	<b>Student Enrollment</b>	<b>Position Count</b>
Ascension Head Start	18,200	Ages 3 and 4	89	27
Bluff Middle School	136,687	6-8	605	73
Bluff Ridge Primary	83,679	K-5	537	66
Bullion Primary	82,272	K-5	640	85
Central Middle	116,000	6-8	704	88
Central Primary	77,000	EC-5	463	66
Donaldsonville High	131,147	9-12	405	83
Donaldsonville Primary	86,000	EC-2	436	88
Duplessis Primary	87,104	EC-5	618	91
Dutchtown High	289,000	9-12	2,501	248
Dutchtown Middle	80,979	6-8	622	70
Dutchtown Primary	74,695	K-5	589	81
East Ascension High	269,754	9-12	1,964	215
G.W. Carver Primary	78,484	EC-5	660	103
Galvez Middle	95,482	6-8	775	94
Galvez Primary	82,652	EC-5	833	93
Gonzales Middle	128,516	6-8	755	90
Gonzales Primary	87,083	K-5	533	88
Lake Elementary	110,240	K-8	930	111
Lakeside Primary	78,484	K-5	843	107
Lowery Elementary	43,100	3-5	297	63
Lowery Middle	51,405	6-8	282	71
Oak Grove Primary	78,784	K-5	630	85
Pecan Grove Primary	77,000	EC-5	645	97
Prairieville Middle	104,000	6-8	733	84
Prairieville Primary	81,601	K-5	861	106
Sorrento Primary	17,000	EC-5	638	93
Spanish Lake Primary	77,096	K-5	534	72
St. Amant High	293,751	9-12	2,318	240
St. Amant Middle	70,486	6-8	523	65
St. Amant Primary	74,411	K-5	571	83
Sugar Mill Primary	82,897	K-5	543	77
<b>Total</b>	<b>3,244,989</b>		<b>24,077</b>	<b>3,103</b>

Source: Ascension Parish School Board Planning and Construction department

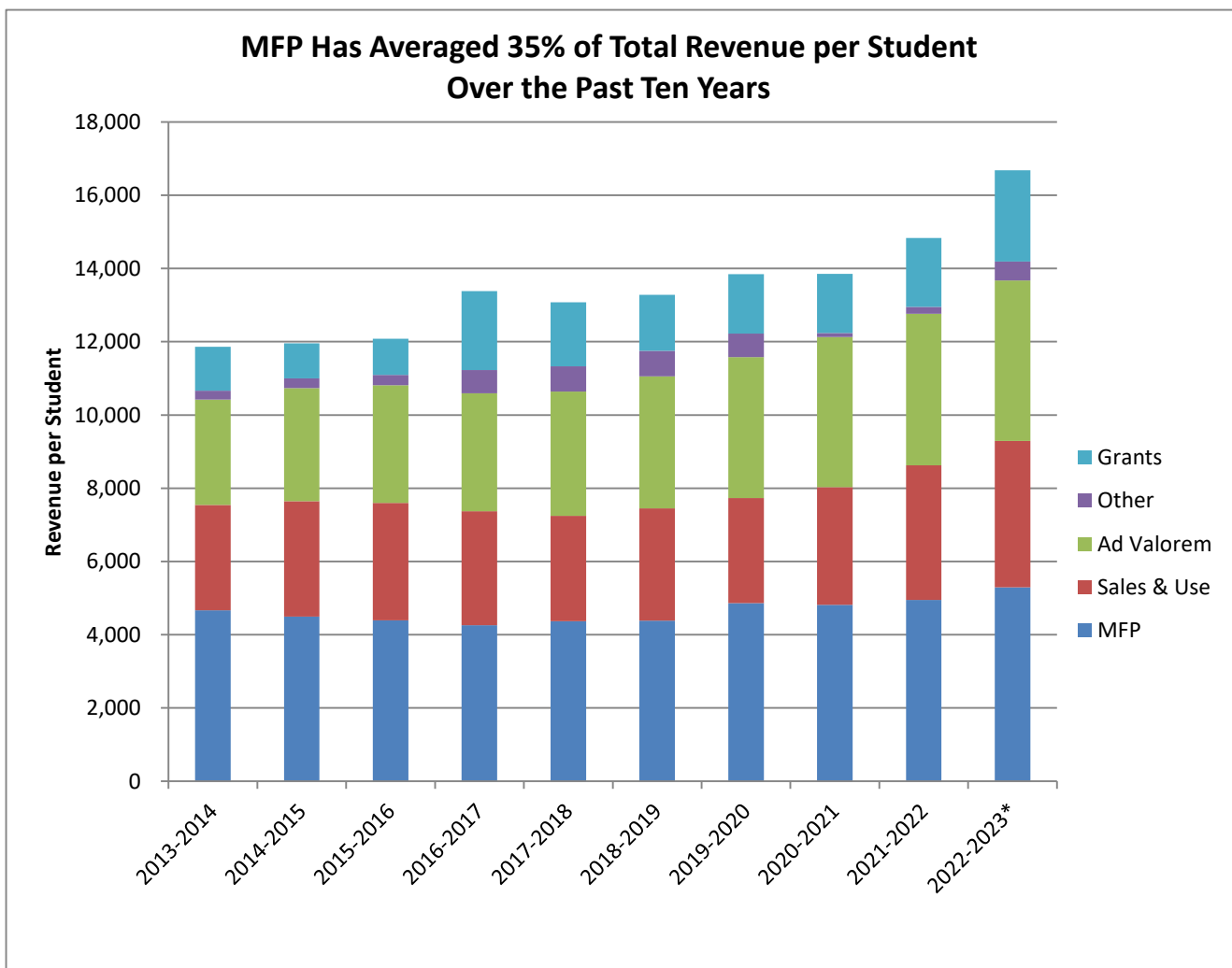
**ASCENSION PARISH SCHOOL BOARD  
POSITION COUNT**

		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>
		<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
Instruction:							
	Principal	35	37	33	36	34	34
	Assistant Principal	40	41	43	45	48	48
	Classroom Teacher	1,508	1,520	1,516	1,695	1,773	1,796
	Librarian	31	32	33	32	33	33
	Para-professional	336	344	367	372	400	400
Support Services:							
	Board Member	11	11	11	11	11	11
	Superintendent	1	1	1	1	1	1
	Assistant Superintendent	1	2	1	1	1	1
	Executive Directors				2	2	2
	Administrator	34	36	36	36	36	36
	Other Professional	45	48	75	124	116	117
	Guidance	85	85	85	85	80	80
	Psychological	62	63	54	58	17	17
	Librarians/Audio Visual Staff	23	23	25	26	33	33
	Clerical/Secretarial	133	137	148	181	153	153
	Service Workers	68	68	69	69	795	801
	Skilled Crafts	117	119	125	117	37	37
	Laborers	223	225	221	224	14	14
	Technicians					22	22
	Part time Instructional	30	30	35	58	52	52
	Other Postions/Part time	<u>0</u>	<u>0</u>	<u>0</u>	165	118	118
Grand Total		2,783	2,822	2,878	3,338	3,776	3,806



**ASCENSION PARISH SCHOOL BOARD  
TOTAL REVENUE PER STUDENT, LAST TEN YEARS  
ALL GOVERNMENTAL FUNDS**

Fiscal Year	Minimum Foundation Program	Sales and Use Tax	Ad Valorem Tax	Other Revenue	Grants	Total
2013-2014	4,664	2,879	2,875	242	1,204	11,864
2014-2015	4,491	3,152	3,089	266	957	11,955
2015-2016	4,394	3,206	3,213	281	986	12,080
2016-2017	4,257	3,114	3,218	642	2,149	13,380
2017-2018	4,372	2,878	3,389	688	1,755	13,081
2018-2019	4,386	3,066	3,602	698	1,528	13,279
2019-2020	4,859	2,870	3,852	638	1,627	13,847
2020-2021	4,820	3,210	4,102	102	1,621	13,856
2021-2022	4,953	3,675	4,136	190	1,876	14,829
2022-2023*	5,295	3,993	4,381	519	2,492	16,680



\* 2022-2023 is projected

Compiled by the Ascension Parish School Board Business Services department

**ASCENSION PARISH SCHOOL BOARD  
AD VALOREM VALUE AND REVENUE INFORMATION  
SINCE 2012-2013**

Fiscal Year	Taxable Value	Assessed Value	Ad Valorem Revenue			
			Debt Service	Constitutional	Renewable	Total
2013-2014	1,035,526,840	1,242,196,540	14,792,422	3,653,712	43,432,101	61,878,235
2014-2015	1,120,751,693	1,329,393,040	16,217,518	3,882,325	46,136,746	66,236,588
2015-2016	1,165,857,719	1,377,382,250	17,495,284	4,185,198	51,180,462	72,860,944
2016-2017	1,175,188,871	1,391,789,610	17,504,683	4,222,439	49,170,052	70,897,174
2017-2018	1,219,303,978	1,440,772,700	18,837,233	4,401,703	51,858,268	75,097,204
2018-2019	1,316,054,960	1,543,604,700	19,833,335	4,747,900	57,821,770	82,403,005
2019-2020	1,446,922,197	1,681,459,890	21,819,752	5,223,405	62,956,353	89,999,510
2020-2021	1,533,573,714	1,777,557,350	23,142,620	5,540,107	64,820,225	93,502,952
2021-2022	1,582,592,246	1,831,293,750	23,865,570	5,713,173	69,588,414	99,167,157
2022-2023*	1,710,124,098	1,962,268,000	25,908,599	6,202,244	73,220,187	105,331,030

\* Projected

**ASCENSION PARISH SCHOOL BOARD  
AD VALOREM MILLS LEVIED**

Purpose	Mills	Period	Expires Dec. 31	Began
Constitutional	3.61	N/A	N/A	1921
Salaries	21.00	10 years	2034	1996
Facilities	4.00	10 years	2034	1996
Technology	8.00	10 years	2035	2006
General Operations	7.40	10 years	2030	1982
Buildings	2.50	10 years	2032	1993
Bond	<u>15.08</u>	20 years	2038	1996
Total	61.59			

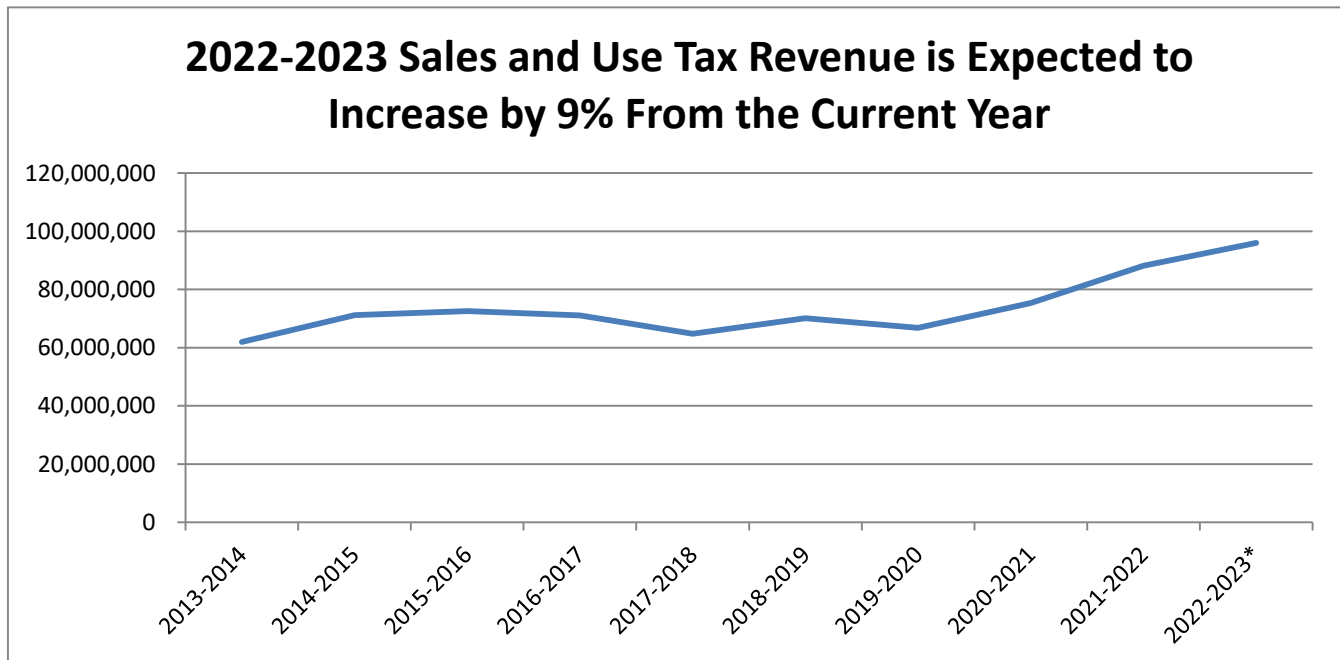
Sources: Taxable Value and Assessed Value: Ascension Parish Assessor

All other: Compiled by the Ascension Parish School Board Business Services department

**ASCENSION PARISH SCHOOL BOARD  
SALES AND USE TAX REVENUE, LAST TEN YEARS**

<b>Fiscal Year</b>	<b>Sales and Use Tax</b>
2013-2014	61,962,534
2014-2015	71,210,950
2015-2016	72,536,482
2016-2017	71,040,618
2017-2018	64,809,603
2018-2019	70,144,479
2019-2020	66,829,877
2020-2021	75,345,331
2021-2022	88,093,553
2022-2023*	96,000,000

\* Projected



The Ascension Parish School Board receives 2% sales and use tax on taxable purchases made in Ascension parish as follows:

1% was levied on June 12, 1965, amended on June 19, 1967, and is to be used for teachers' salaries, operating schools, and capital improvements; and

1% was levied on April 5, 1980, rededicated on April 15, 1981, and is to be used for the costs of collecting sales and use taxes, debt service, salaries and benefits, operating and maintaining schools, and capital improvements.

Compiled by Ascension Parish School Board Business Services department

**ASCENSION PARISH  
SALES AND USE TAX RATES - ALL GOVERNMENTS  
JULY 1, 2022 - JUNE 30, 2023**

<u>Taxing Entity</u>	<u>City of Gonzales</u>	<u>Tanger Mall Development District</u>	<u>Town of Sorrento</u>	<u>Rural East Ascension</u>	<u>City of Donaldsonville</u>	<u>Donaldsonville Annex Area</u>	<u>Rural West Ascension</u>	<u>Gonzales Annex-Conway</u>
School Board	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
City of Gonzales	2.0%	2.0%	-	-	-	-	-	1.0%
City of Donaldsonville	-	-	-	-	2.5%	2.5%	-	-
Town of Sorrento	-	-	2.0%	-	-	-	-	-
East Ascension Drainage District	0.5%	0.5%	0.5%	0.5%	-	-	-	0.5%
West Ascension Hospital District	-	-	-	-	0.5%	0.5%	0.5%	-
Parish of Ascension	-	-	-	1.0%	-	0.5%	1.0%	0.5%
Ascension District #2	-	-	-	0.5%	-	0.25%	0.5%	0.25%
Ascension Parish Sheriff	-	-	-	0.5%	-	0.25%	0.5%	0.25%
Conway Economic Development District	-	-	-	-	-	-	-	1.00%
Tanger Mall Development District	-	<u>1.0%</u>	-	-	-	-	-	-
Local Rate	4.5%	5.5%	4.5%	4.5%	5.0%	6.0%	4.5%	5.5%
State of Louisiana	<u>4.45%</u>	<u>4.45%</u>	<u>4.45%</u>	<u>4.45%</u>	<u>4.45%</u>	<u>4.45%</u>	<u>4.45%</u>	<u>4.45%</u>
Total Sales Tax Rate	8.95%	9.95%	8.95%	8.95%	9.45%	10.45%	8.95%	9.95%

Source: Ascension Parish Sales and Use Tax Authority

**ASCENSION PARISH SCHOOL BOARD  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF JUNE 30, 2022**

<u>Jurisdiction</u>	<u>Payable From</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Direct:				
Ascension Parish School Board	Ad Valorem Taxes <sup>b</sup>	\$330,924,212	100.00%	\$330,924,212
Overlapping:				
Ascension Parish Government	Any Source <sup>a</sup>	27,292,000	16.62%	4,536,345
Fire Protection District #1	Sales Taxes <sup>a</sup>	350,000	16.62%	58,175
East Ascension Consolidated Drainage District #1	Other <sup>a</sup>	40,755,000	92.26%	37,602,204
West Ascension Consolidated Drainage District #1	Ad Valorem Taxes <sup>b</sup>	0	7.74%	0
City of Donaldsonville	Sales Taxes <sup>a</sup>	440,000	1.52%	6,706
City of Gonzales	Sales Taxes <sup>a</sup>	10,784,175	9.32%	1,005,270
Subtotal - Overlapping Debt		<u>79,621,175</u>		<u>43,208,699</u>
Total Direct and Overlapping Debt		\$410,545,387		\$374,132,911

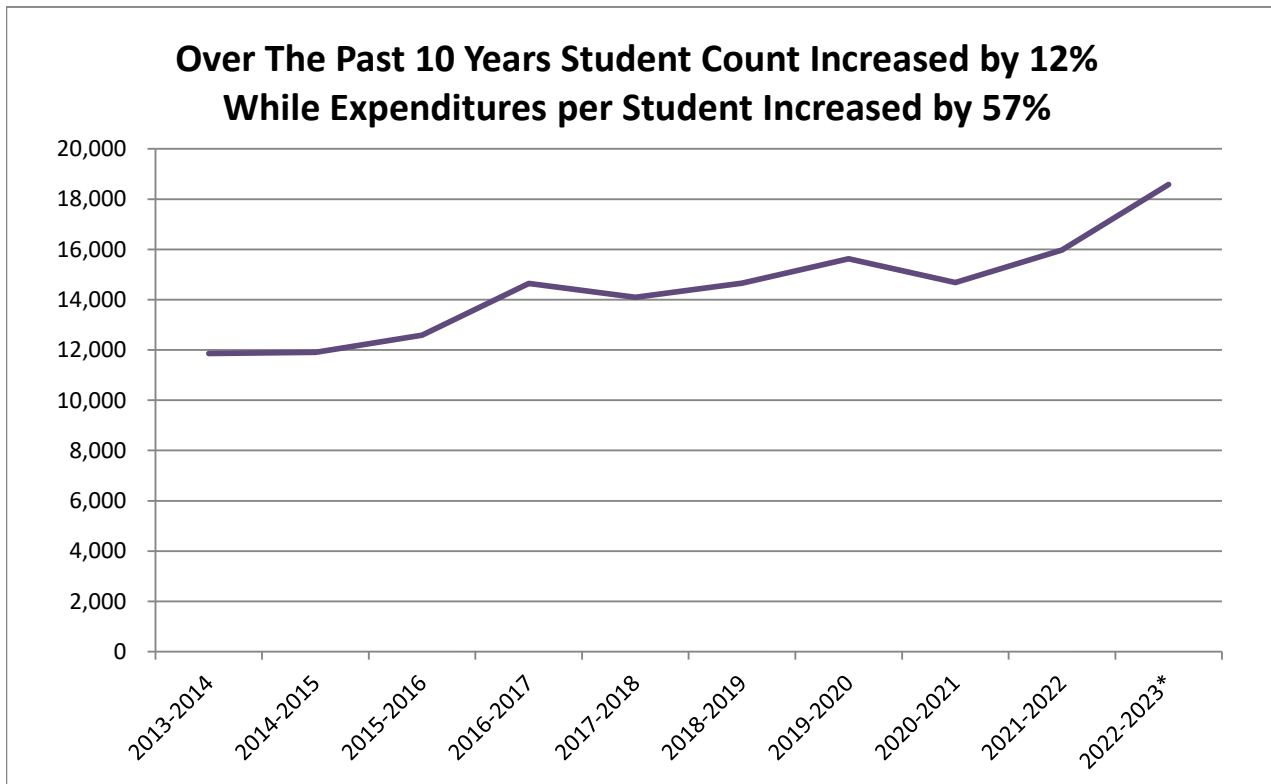
a. Estimated percentage applicable is the percent of sales tax collected by the government as a percent of all sales tax collected

b. Estimated percentage applicable is the ad valorem taxable value of the jurisdiction as a percent of all ad valorem taxable value in tax year 2018.

Compiled by: Ascension Parish School Board Business Services Department

**ASCENSION PARISH SCHOOL BOARD  
TOTAL EXPENDITURES PER STUDENT, LAST TEN YEARS  
ALL GOVERNMENTAL FUNDS**

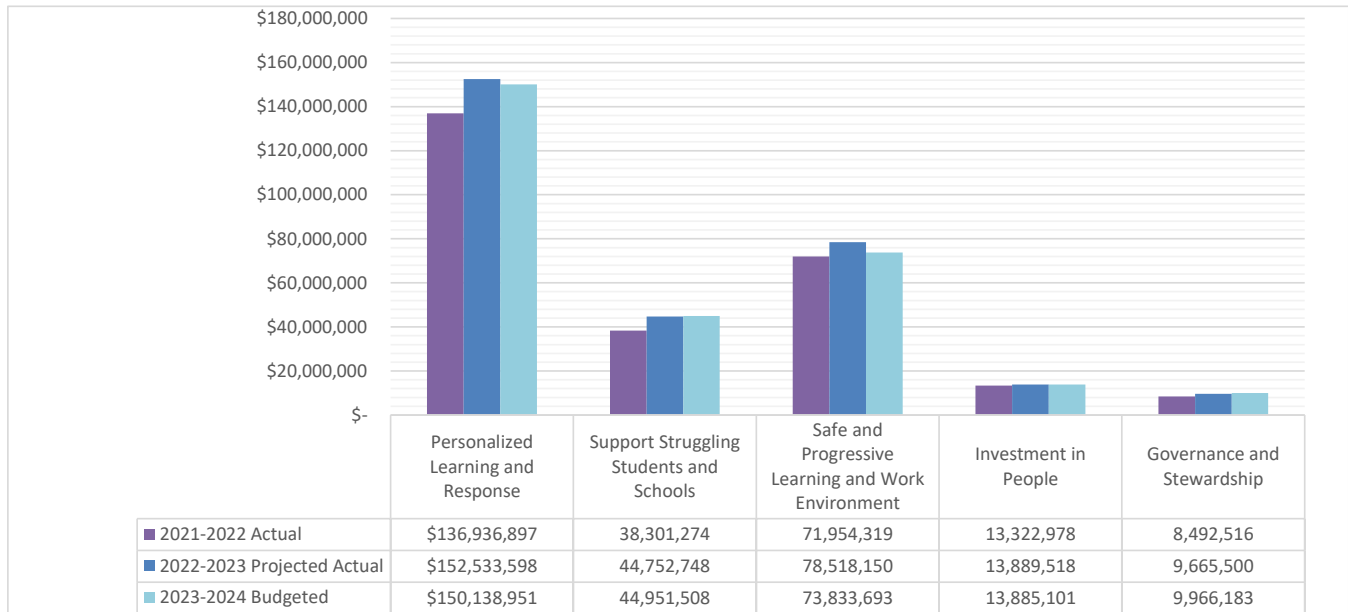
<b>Fiscal Year</b>	<b>Total Expenditures</b>	<b>Student Count</b>	<b>Total Expenditures per Student</b>
2013-2014	255,206,279	21,521	11,858
2014-2015	268,947,796	22,595	11,903
2015-2016	284,829,428	22,622	12,591
2016-2017	334,171,953	22,816	14,646
2017-2018	317,403,339	22,522	14,093
2018-2019	335,365,443	22,881	14,657
2019-2020	363,931,391	23,284	15,630
2020-2021	344,490,701	23,474	14,675
2021-2022	382,822,624	23,974	15,968
2022-2023*	446,703,970	24,041	18,581



Compiled by the Ascension Parish School Board Business Services department

**ASCENSION PARISH SCHOOL BOARD  
EXPENDITURES BY INSTRUCTIONAL PRIORITIES  
GENERAL FUND  
PRIOR YEAR, CURRENT YEAR, NEXT YEAR**

**Personalized Learning and Response is 51% of Total General Fund Expenditures**



Compiled by the Ascension Parish School Board Business Services Department



A primary student at Dutchtown Primary plays on the playground.

**ASCENSION PARISH, LOUISIANA  
DEMOGRAPHIC INFORMATION  
SINCE 2000**

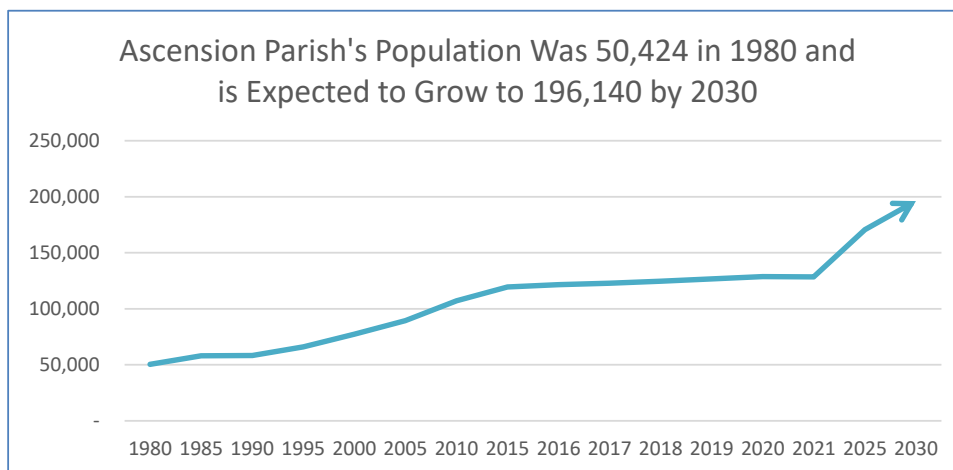
Calendar Year	Population	Total Personal Income	Per Capita Personal Income			Unemployment Rate
			Ascension Parish	Louisiana	United States	
2000	77,335	\$ 1,876,433	\$ 24,264	\$ 23,570	\$ 30,318	4.9%
2001	79,168	2,038,561	25,750	25,372	31,145	5.2%
2002	81,278	2,197,831	27,041	25,943	31,461	6.2%
2003	83,760	2,284,103	27,270	26,703	32,271	6.6%
2004	86,085	2,439,574	28,339	28,057	33,881	6.1%
2005	89,382	2,803,305	31,363	30,086	35,424	6.0%
2006	95,986	3,148,432	32,801	33,776	37,698	3.6%
2007	99,702	3,417,435	34,276	35,789	39,461	3.5%
2008	102,461	3,787,555	36,966	38,142	40,674	3.9%
2009	104,822	3,915,747	37,356	37,632	39,635	5.8%
2010	107,215	4,250,998	39,461	37,039	39,937	7.0%
2011	109,985	4,478,672	41,388	38,549	41,560	6.8%
2012	112,286	4,734,071	43,881	39,413	42,693	5.5%
2013	114,393	4,866,285	47,325	41,204	44,765	5.3%
2014	117,029	5,166,897	50,737	42,030	46,049	5.4%
2015	119,455	5,431,479	53,889	43,284	51,638	5.0%
2016	121,587	5,610,166	46,141	42,298	49,246	4.4%
2017	122,948	5,862,091	47,679	43,660	51,640	4.3%
2018	124,672	6,212,332	49,829	46,242	54,446	4.1%
2019	126,604	6,415,138	50,671	47,460	56,490	4.0%
2020	128,665	6,998,772	54,395	50,874	59,510	7.1%
2021	128,369	7,518,111	58,566	54,217	64,143	4.3%
2025	170,760					
2030	196,140					

Source for population through 2015: United States Census Bureau

Source for population estimates in 2025 and 2030: State of Louisiana

Source for unemployment rates: Bureau of Labor Statistics, U.S. Department of Labor

Source for all other information: Bureau of Economic Analysis, U.S. Department of Commerce





**ASCENSION PARISH SCHOOL BOARD  
CHANGES IN FUND BALANCE OF ALL GOVERNMENTAL |  
LAST EIGHT FISCAL YEARS**

	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
<b><u>REVENUES</u></b>				
Local Sources:				
Taxes				
Ad valorem taxes	\$ 69,800,461	\$ 72,680,944	\$ 73,416,215	\$ 76,323,351
Sales and use taxes	71,210,950	72,536,482	71,040,618	64,809,603
Earnings on investments	812,879	1,452,717	1,282,353	1,001,784
Other	4,972,119	4,709,371	13,165,868	14,277,008
State Sources:				
Unrestricted grants-in-aid MFP	101,479,277	99,401,837	97,133,229	98,457,699
Restricted grants-in-aid	1,282,915	1,935,290	1,018,115	1,120,257
Other	236,003	194,156	208,556	208,846
Federal sources:				
Restricted grants-in-aid- subgrants	<u>20,330,100</u>	<u>20,365,239</u>	<u>48,011,357</u>	<u>38,403,788</u>
TOTAL REVENUES	270,124,704	273,276,036	305,276,311	294,602,336
<b><u>EXPENDITURES</u></b>				
Instruction:				
Regular education programs	103,207,303	104,160,023	109,709,310	113,482,947
Special education programs	25,123,374	25,741,242	24,890,481	25,233,260
Other education programs	13,237,014	13,070,757	18,127,454	18,218,758
Support services:				
Pupil support services	13,876,107	13,855,216	13,933,788	14,059,538
Instructional staff services	13,013,178	13,457,352	13,949,126	13,740,731
General administration services	4,360,443	4,530,159	4,297,806	4,394,966
School administration services	12,040,841	11,669,879	15,228,294	15,438,993
Business services	2,393,222	2,288,901	2,834,062	2,521,001
Plant operation and maintenance	22,934,673	24,790,535	27,614,846	29,453,501
Student transportation services	11,618,154	11,947,461	16,243,082	12,533,984
Central services	5,677,425	6,846,587	6,890,988	6,630,165
	583,580	682,508	846,639	849,228
Non-instructional services:				
Food service	10,291,551	10,305,015	10,692,313	10,710,318
Facility acquisition and construction	12,941,937	25,982,918	52,874,643	34,371,615
Debt services:				
General administration	970,727	592,480	731,879	764,256
Principal retirement	11,151,372	10,146,372	10,381,371	10,176,372
Interest and bank charges	<u>5,526,895</u>	<u>4,762,023</u>	<u>4,925,871</u>	<u>4,823,706</u>
TOTAL EXPENDITURES	268,947,796	284,829,428	334,171,953	317,403,339
Net Other Financing Sources (Uses):	<u>(5,927,646)</u>	<u>(6,300,000)</u>	<u>20,882,952</u>	<u>(3,082,757)</u>
<b><u>NET CHANGE IN FUND BALANCE</u></b>	(4,750,738)	(17,853,392)	(8,012,690)	(25,883,260)
Fund Balance, Beginning of Year	<u>143,957,065</u>	<u>139,206,327</u>	<u>128,903,389</u>	<u>120,890,699</u>
FUND BALANCE, END OF YEAR	<u>\$ 139,206,327</u>	<u>\$ 121,352,935</u>	<u>\$ 120,890,699</u>	<u>\$ 95,007,439</u>

## FUNDS

	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
<b><u>REVENUES</u></b>				
Local Sources:				
Taxes				
Ad valorem taxes	\$ 82,398,525	\$ 89,811,531	\$ 96,300,071	\$ 99,167,156
Sales and use taxes	70,144,479	66,829,877	75,345,331	88,093,553
Earnings on investments	3,108,998	2,550,752	307,252	(1,061,560)
Other	12,852,021	11,650,813	7,123,929	15,095,780
State Sources:				
Unrestricted grants-in-aid MFP	100,350,412	113,148,573	113,146,429	118,750,026
Restricted grants-in-aid	1,065,628	1,382,608	1,690,498	1,518,760
Other	209,546	211,345	218,951	222,589
Federal sources:				
Restricted grants-in-aid- subgrants	33,890,887	36,533,377	36,710,915	53,086,056
TOTAL REVENUES	304,020,496	322,118,876	330,843,376	374,872,360
<b><u>EXPENDITURES</u></b>				
Instruction:				
Regular education programs	110,185,196	113,567,041	122,559,401	130,150,613
Special education programs	24,300,626	25,607,844	27,193,957	29,190,688
Other education programs	18,363,475	19,163,863	17,455,259	22,028,606
Support services:				
Pupil support services	14,196,659	14,478,720	15,365,621	16,070,167
Instructional staff services	14,276,943	15,419,583	15,884,716	16,941,015
General administration services	5,475,468	5,761,760	7,027,224	6,451,275
School administration services	15,913,289	16,345,582	14,335,402	19,128,304
Business services	2,261,171	2,419,555	3,854,317	2,492,903
Plant operation and maintenance	28,824,143	28,908,247	33,389,958	39,385,009
Student transportation services	13,106,501	14,264,980	15,163,795	17,231,115
Central services	5,472,559	6,174,138	8,491,637	7,902,219
Charter school appropriations	1,020,574	963,501	1,120,011	1,440,959
Non-instructional services:				
Food service	10,625,291	10,626,353	14,788,303	18,432,928
Facility acquisition and construction	45,479,558	69,048,080	26,857,783	30,218,680
Debt services:				
General administration	486,244	453,838	473,842	556,714
Principal retirement	19,511,372	13,741,372	12,266,372	14,743,381
Interest and bank charges	5,866,374	6,986,934	8,263,103	10,458,048
TOTAL EXPENDITURES	335,365,443	363,931,391	344,490,701	382,822,624
Net Other Financing Sources (Uses):	58,461,925	48,831,381	114,922,064	40,872,004
<b><u>NET CHANGE IN FUND BALANCE</u></b>	\$ 26,876,978	\$ 2,018,866	\$ 101,274,739	\$ 32,921,740
Fund Balance, Beginning of Year	95,007,439	121,884,414	123,903,280	225,178,019
FUND BALANCE, END OF YEAR	\$ 121,884,417	\$ 123,903,280	\$ 225,178,019	\$ 258,099,759

## HISTORY OF ASCENSION PARISH

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Ascension, one of the fastest growing of the sixty-four parishes in Louisiana, is located just east of East Baton Rouge parish in the southern state of Louisiana. It encompasses about 290 square miles with the Mississippi River running through the parish. The three incorporated areas are Donaldsonville, located on the west side of the Mississippi River, and Gonzales and Sorrento, located on the east side of the Mississippi River. Gonzales, which started as a railroad town in the early 1800s, is the largest city with a 2016 population of 10,832. Ascension parish is a part of the Baton Rouge metropolitan statistical area. The parish is named for the Ascension of Our Lord Catholic Church, which was established in Donaldsonville in 1772 by a Franciscan missionary priest and still serves the community today.



The Houma, Bayougoula, and Chitimachas Indian tribes were the first to occupy the area before Spanish explorers arrived in the early 1500s. In 1682 Rene Robert Cavalier, Sieur de La Salle claimed the area for France. In 1762 France ceded the area to Spain, and in 1800 Spain returned the area back to Napoleon's France, who sold it to the United States as part of the Louisiana Purchase in 1803.

From the 1700s Ascension parish was largely agricultural due to the fertile land and the many waterways. Sugar cane and cotton were the primary crops until the boll weevil ruined the cotton crop from 1907-1911: then farmers began planting strawberries and vegetables.

In 1717 some 3,000 African slaves cultivated the land in Ascension parish, and their numbers continued to grow until slavery was outlawed in 1861. In 1765 Acadians were expelled from Nova Scotia and made their way to southern Louisiana. Many settled in Ascension parish, adding to the mix of the Spanish, French, African, and Native Americans already in the area.

The Ascension Parish School Board was created along with the parish of Ascension in 1807. A public school existed in Donaldsonville, on the west side of the Mississippi River, as early as 1831. It closed during the Civil War, and in 1885 was reopened as the Academy of Ascension with 200 students. Over the years Donaldsonville High school has changed locations a few times, recently to a building on Lee Avenue constructed by the Works Progress Administration in 1939 and to its current location off Louisiana Highway 1 in 1977. . A second public school named Lowery Training School was added in the 1900's for Afro-Americans. The name was later changed to Lowery High School.

## HISTORY OF ASCENSION PARISH

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The first school on the east side of the Mississippi River in Ascension parish was erected in 1855 on property of the American College. The two-story wooden structure was the school house for 202 students in grades 1 through 11; it was destroyed in a fire in 1918. Dutchtown High school opened in 1858. Gonzales High school was built in 1925 in a structure that remains in use by the School Board today on Burnside Avenue. Both Dutchtown High and Gonzales High were closed in 1965 and became part of East Ascension High, which opened in 1966. St. Amant High opened in 1978 to relieve overcrowding at East Ascension High. Dutchtown High reopened in 2002 as enrollment continued to increase, bringing the total number of high schools in Ascension parish to the current four. Ascension Parish School Board operates the local public schools for the parish, but the parish also has private schools and since 1998, is home to River Parishes Community College. In addition, two public high schools also existed to educate Afro-Americans. Those schools were Prairieville High School and Kennedy Memorial High School.



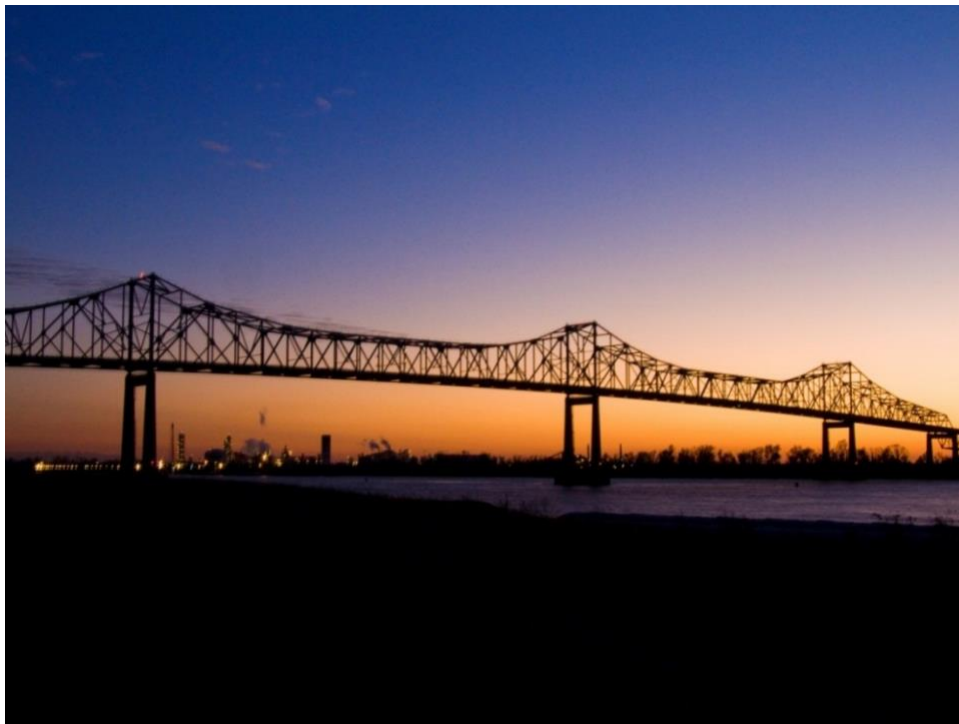
BC Alwes was built in 1939, served as the site of Donaldsonville High school from 1939 until 1976, and is still used today by the School Board.

## HISTORY OF ASCENSION PARISH

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In the 1820's, Ascension parish was known as the "Gold Coast" because of its wealth in farming. Then, in the 1940s and 1950s land that was formerly planted was converted to raising beef cattle, a remnant of which exists today. The 1950s was the industrial era as petrochemical and other companies began building manufacturing and processing plants in Ascension and many other parishes bordering the Mississippi River. According to the United States census, in 1950 the population of Ascension parish was 22,387; by 1980 that population had more than doubled to over 50,000 residents, and as of 2020 it estimates 125,061 residents. Ascension Parish has approximately 8,700 companies and of those, the major employers are manufacturing, construction, and retail trade.

Subdivisions began appearing in Ascension parish in the 1970s. In the 1980s families began moving from nearby East Baton Rouge parish to Ascension parish to send their children to the higher-performing Ascension parish public schools, continuing the growing population trend that had started thirty years earlier. Retail establishments moved into Ascension parish and by 2000 the population had increased to 77,335. The area experienced an increase in population when families from the New Orleans area moved to parishes further north after Hurricane Katrina devastated New Orleans and the surrounding area in August 2005. Demographers project that the Ascension parish population will continue to grow for the next twenty years.



The Sunshine bridge over the Mississippi river connects Ascension parish's east and west sides.



## HISTORY OF ASCENSION PARISH

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Today, of the adults over age 25, 91% are high school graduates or higher and 38% have Bachelor's degrees or higher. The median age of residents in Ascension parish is 35, and the median household income is \$82,594, the highest median income in the state and higher than the United States median income of \$67, 521. 72% of Ascension parish residents are Caucasian, 23% are black or African-American, and 4% are other races <sup>1</sup>.

The parish, which was created in 1807, adopted a home rule charter in 1993 which includes a parish president, elected at large, and eleven council members, each elected from single member districts. The historic city of Donaldsonville, founded in 1806, serves as the parish seat.

Ascension parish was once a Democratic bastion, but since the late 20<sup>th</sup> century, as in much of the south today, Ascension has registered more Republicans and election results have shifted. Although Democrats still lead in number of registrants, since the early 2000's, the majority of new voters are Republican.

According to the Ascension Economic Development Corporation, **“Ascension Parish is a true treasure. It is the gateway to a glorious and sublime portrait of time and spanning more than five centuries. Ascension Parish is an immense collection of diverse histories deserving simply of recognition, celebration, and protection.”**

Local attractions include Houmas House, an antebellum plantation home; River Road African-American Museum in Donaldsonville; Cajun Village in Sorrento; golf at Pelican Point; and shopping at Tanger Outlet Mall and Cabela's Outdoors in Gonzales. Gonzales, the “Jambalaya Capital of the World,” has been hosting the Jambalaya Festival since 1968. Jambalaya, made with chicken and rice, onions, garlic, salt, pepper, and other seasonings, is cooked outdoors over an open hardwood fire in big black cast iron pots in the “World Champion Jambalaya Cooking Contest” each Memorial Day weekend.



Ascension parish has hosted the annual Ascension Hot Air Balloon Championship Festival in September since 2012, and the city of Donaldsonville hosts an annual Sunshine Festival in October.



1. Per the United States Census Bureau for 2020, the latest data available.



# GLOSSARY OF TERMS





## GLOSSARY OF TERMS

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**Accounting basis** – Timing of when the effects of transactions or events should be recognized in financial statements. The Ascension Parish School Board uses the modified accrual accounting basis for its governmental funds and the full accrual accounting basis for its internal service fund for both reporting in financial statements and budgeting.

**Ad valorem** – A Latin term meaning according to value. Ad valorem taxes are assessed a dollar amount according to property value.

**Appropriated budget** – The maximum amount authorized to spend by the governing body. LSA-RS 30:1303(A) requires the governing bodies of all local governments to appropriate amounts for the general fund and all special revenue funds with proposed expenditures totaling \$500,000 or more.

**Asset** – Economic resources owned by an entity that are expected to benefit future operations. The assets of the Ascension Parish School Board are cash and investments, amounts due from others, expenditures paid in advance that benefit a future period, and capital assets such as land, buildings, equipment, vehicles, and software.

**Balanced budget** – Both the Louisiana Local Government Budget Act (LSA-RS 39:1305(E)) and the Ascension Parish School Board define a balanced budget as proposed expenditures not exceeding the total of revenues, other sources of funds, and fund balance (“estimated funds available”).

**Budget** – A plan of action that forecasts future transactions, activities, and events in financial or nonfinancial terms.

**Budgetary basis** – The accounting basis used to estimate revenues and expenditures in the budget. The three main budgetary bases are cash, full accrual, and modified accrual; the Ascension Parish School Board uses a modified accrual budgetary basis for its governmental funds and full accrual for its internal service fund.

**Capital expenditures** – An outflow of cash for the purchase or expansion of a long-term asset (provides economic benefit for more than one fiscal year). The Ascension Parish School Board capitalizes equipment and vehicles that cost \$5,000 or more, and buildings, land, and improvements costing \$50,000 or more. Capital expenditures less than those amounts are expensed entirely in the year of purchase.



## **. GLOSSARY OF TERMS**

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**Capital projects funds** – A type of governmental fund type used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays. Because capital outlays involve large amounts of money and often encompass more than one fiscal year, governments account for these in capital projects funds separate from the general fund. The Ascension Parish School Board uses three capital projects funds, two to account for capital projects funded by two different general obligation bond propositions and the other to account for capital expenditures funded by accumulated general funds.

**CGFO** – Certified Government Finance Officer, a professional designation awarded by the Government Finance Officers Association of Louisiana based on academic achievement, knowledge of governmental accounting and management, work experience, and level of involvement in professional associations.

**CGMA** – Chartered Global Management Accountant, a professional designation awarded by the American Institute of Certified Public Accountants to Certified Public Accountants (CPAs) based on demonstrated knowledge of management accounting, finance, budgeting, internal audit, strategic planning, risk management, and governance.

**CLSBA** – Certified Louisiana School Business Administrator, a professional designation awarded by the Louisiana Association of School Business Officials based on academic achievement and broad management work experience in at least three functional areas. Louisiana Administrative Code 13:1301 requires that the lead school business administrator acquire this certification within seven years of the date of hire. One of the seven accountants hold this certification.

**CLSBO** - Certified Louisiana School Business Official, a professional designation awarded by the Louisiana Association of School Business Officials based on academic achievement and management work experience in at least one functional area. Two of the seven accountants hold this certification.

**CLSBS** - Certified Louisiana School Business Specialist, a professional designation awarded by the Louisiana Association of School Business Officials based on academic achievement and specialized work experience. Three of the seven accountants hold this certification.

**Debt service funds** – A type of governmental fund used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Ascension Parish School Board has four debt service funds, which are used to accumulate resources to pay principal and interest on general obligation bonds and Qualified School Construction Bonds issued in 2009, 2011 and 2012. Debt service funds are also known as “sinking funds.”

**Deficit** – The amount by which expenditures exceed revenues in an accounting period.

## GLOSSARY OF TERMS

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**Disbursement** – The paying out of monies from an account.

**District Performance Score (DPS)** – Scores assigned by the Louisiana Department of Education to each K-12 public school district in Louisiana based on student achievement on state standardized tests and additional measures of student success, such as credit accumulation, completion of rigorous courses, and graduation. Scores range from 0 to 150 and are assigned letter grades of A, B, C, D or F. Ascension parish's district performance scores are listed in a table in the Statistical section.

**Encumbrances** – Funds set aside to pay for expenditures that have been committed either by the authorization of a purchase order or by contract. An encumbrance is a budgetary concept. At the Ascension Parish School Board unspent encumbrances lapse at the end of each fiscal year and are not carried over into the next fiscal year.

**Excess** – The amount by which revenues exceed expenditures in an accounting period.

**Expenditures** – Payments of cash for products (including capital assets), services, or settling a loss; vary from expenses, which are charges incurred, regardless of when payment is made. Expenditures are used in the modified accrual basis of accounting

**Expense** – Costs incurred in an organization's efforts to generate revenue and may be in the form of actual cash payments (such as wages), a computed expired portion of an asset (such as depreciation), or an amount taken out of earnings (such as bad debts). Expenses are used in the full accrual basis of accounting.

**Fiduciary funds** – A type of governmental fund used to report assets held in a trustee or custodial capacity for others and therefore cannot be used to support the government's own programs. The Ascension Parish School Board has one fiduciary fund, the School Activities Fund, which accounts for monies collected principally through fundraising efforts of the students and district-sponsored student groups.

**Fiscal** – Related to financial matters. The Ascension Parish School Board's fiscal year (financial 12-month reporting period) begins on July 1 and ends on June 30.

**Forecast** – The act of predicting business activity for a future period of time, typically a projection based upon specific assumptions.

**Full accrual accounting basis** – An accounting basis which focuses on total economic resources and recognizes revenues when they are earned and expenses when they are incurred. The Ascension Parish School Board's Health Care fund's budget and government-wide financial statements are prepared using the full accrual accounting basis.

## GLOSSARY OF TERMS

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**Function** – A group of related activities that delivers a service. The five broad functions of a school district are instruction, support services, operation of non-instructional services, facilities acquisition and construction, and other uses of funds.

**Fund balance** – The difference between assets and liabilities.

**General fund** – One of five governmental fund types which serves as the main operating fund (self-balancing set of accounts) of a government. A general fund is always a major fund.

**General obligation bonds** – Debt instruments issued by a government and secured by the full faith and credit of the issuing government. The issuing government pledges legally available resources, such as sales taxes or property taxes, to repay these bonds. Ad valorem proceeds from a 15.08 mills levy are pledged to repay the Ascension Parish School Board's outstanding general obligation bonds.

**Government Finance Officers Association** – An association of public finance professionals founded in 1906. This association, which is headquartered in Chicago, Illinois, plays a major role in the development and promotion of generally accepted accounting principles for about 87,000 state and local governments in the United States and Canada. More information can be found at its web site, [www.gfoa.org](http://www.gfoa.org).

**Governmental Accounting Standards Board** – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments in the United States. It was established in 1984, is headquartered in Norwalk, Connecticut, and is composed of seven members from a variety of backgrounds. More information can be found at its website, [www.gasb.org](http://www.gasb.org).

**Governmental funds** – One of three broad classifications of funds of a governmental unit. Governmental funds typically are used to account for tax-supported (governmental) activities. The five types of governmental funds are the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. The Ascension Parish School Board does not have any permanent funds.

**Grant** – Monies received from a higher level of government to accomplish a specific purpose. Grants, unlike loans, do not have to be paid back.

**Internal service funds** – A type of proprietary fund used to account for centralized services, or any activities that provide goods or services to other funds. The Ascension Parish School Board has one internal service fund, the Health Care fund, which accounts for health insurance costs for the School Board's employees and dependents, since the Ascension Parish School Board is self-insured for health insurance.

## GLOSSARY OF TERMS

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**Legal level of budgetary control** – Level at which a government's management may not reallocate resources (adjust a budgeted amount) without special approval from the governing body. Examples are at the expense line item level or function level. The Ascension Parish School Board's legal level of budgetary control is at the fund level.

**Liability** – Amounts owed to others. Short-term liabilities are due within one year, and long-term liabilities are due after one year.

**Local Government Budget Act** – The popular name to Louisiana Revised Statute, Title 39, sections 1301 – 1316 as amended which describes budget preparation, submission, inspection, adoption, amending, and filing requirements of local governments in Louisiana.

**Major fund** – For budgeting purposes, any fund whose revenues or expenditures, excluding other financing sources or uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. The general, Flood 8/2016 FEMA DR-4277, and Health Care funds are the Ascension Parish School Board's three major funds for budgeting purposes.

**Mill** – One-tenth (1/10) of one cent. Ad valorem taxes are levied by mills.

**Modified accrual accounting basis** – An accounting basis which focuses on current financial resources and recognizes revenues when they are earned, so long as they are collectible within the fiscal period, and expenditures when they are due. The Ascension Parish School Board's budget for all funds except the Health Care internal service fund, as well as fund financial statements, are prepared on the modified accrual accounting basis, while government-wide financial statements are prepared on the full accrual accounting basis.

**Object** – The service or commodity bought, such as salaries, benefits, purchased professional services, supplies, and equipment.

**Operating plan** – The plan of action for the Ascension Parish School Board, including results of operations, capital expenditures, and long-range goals and objectives.

**Per capita personal income** – Personal income divided by population.

**Personal income** – Income from wages and investments earned by individuals as opposed to businesses.

**Projection** – An estimate of future possibilities based on current trends.

## GLOSSARY OF TERMS

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**Proprietary funds** – One of three broad classifications of funds of a governmental unit. Proprietary funds are used to account for a government's business-type activities, which are activities supported, at least in part, by fees and charges. Two types of proprietary funds are enterprise funds and internal service funds. The Ascension Parish School Board has one internal service fund, which is used to account for health insurance for the School Board's employees and their dependents.

**Qualified School Construction Bonds** – A particular type of bond meeting the qualifications of Section 54F of the Internal Revenue Code. The issuing government receives an investment credit to partially offset the interest expense it pays to bondholders, effectively reducing the borrowing cost to the government. Proceeds from these types of bonds may be used only for construction, rehabilitation, or repair of a public school facility or for the acquisition of land on which such a facility is constructed. The Ascension Parish School Board issued three separate Qualified School Construction Bonds: \$10 million in 2009 to fund an energy management project; \$10 million in 2011 to partially fund the construction of a new primary school; and \$1.5 million in 2012 to fund two school renovation projects.

**Revenues** – Income of an organization. The Ascension Parish School Board's primary revenues consist of state and federal grants, sales and use taxes, and taxes paid on property.

**School performance scores (SPS)** – An individual school's performance score based on the student scores on various standardized exams as well as attendance and dropout rates and graduation outcomes. The Louisiana Department of Education applies a letter grade of A, B, C, D or F to categorize school and district performance scores. Ascension parish's district and school performance scores are listed in a table in the Statistical section.

**Securities** – Items given, deposited or pledged to make certain the fulfillment of an obligation, an evidence of debt or of ownership, as in a stock or bond certificate.

**Special revenue funds** – A type of governmental fund used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Ascension Parish School Board uses special revenue funds to account for state and federal grant proceeds when required.

**TAP** – The System for Teacher and Student Advancement is a comprehensive educator effectiveness model that aligns teacher leadership, daily job-embedded professional development, meaningful evaluation and support, and opportunities for competitive, performance-based compensation.